

Research Articles

Local Government Information System (SIPD) as A Moderation; The Effect of Budget Participation on The Performance of Regional Apparatus Organizations (OPD) of Maluku Province Government)

Semy Pesireron^{1*}, Shella Kriekhoff²

¹ Politeknik Negeri Ambon, Indonesia ; email : semy.peron@gmail.com

² Politeknik Negeri Ambon, Indonesia ; email : shellakriekhoff@yahoo.go.id

* Corresponding Author : Semy Pesireron

Abstract: This study investigates the effect of budget participation on the performance of Regional Apparatus Organizations (OPD) within the Government of Maluku Province, with a specific focus on the moderating role of the Local Government Information System (SIPD). The study responds to persistent disparities in budget realization and performance outcomes in regional governments despite efforts to implement participatory budgeting practices. Utilizing a quantitative explanatory approach, data were collected from 36 OPDs through structured questionnaires distributed to officials directly involved in budget preparation. The data were analyzed using multiple linear regression with Moderated Regression Analysis (MRA) to evaluate both direct and interaction effects. The findings reveal that budget participation significantly improves OPD performance, confirming the relevance of goal setting theory. While SIPD does not directly affect performance, its interaction with budget participation significantly strengthens the relationship, supporting the contingency theory. These results suggest that although SIPD's standalone impact is limited, its integration as a contextual enabler enhances participatory processes by improving data accuracy, decision making quality, and organizational alignment. This study contributes to the literature by providing empirical evidence on the conditional role of digital governance tools in enhancing public sector performance, particularly in resource limited regions like Maluku. It also offers practical implications for policymakers seeking to optimize the synergy between participatory budgeting and digital systems. The study is limited to a specific regional context and set of variables, suggesting the need for broader, comparative research in the future.

Received : Maret 06, 2025;

Revised : Maret 20, 2025;

Accepted : Maret 27, 2025;

Published : April 01, 2025;

Current . Ver .: April 01, 2025

Keywords: Budget Participation, Organizational Performance, SIPD, Digital Governance, Contingency Theory



Hak cipta: © 2025 oleh penulis.
Diserahkan untuk kemungkinan publikasi akses terbuka berdasarkan syarat dan ketentuan lisensi Creative Commons Attribution (CC BY SA) (<https://creativecommons.org/licenses/by-sa/4.0/>)

1. Introduction

The performance of regional apparatus organizations (OPD) in local governments is a critical metric to evaluate the effectiveness and efficiency of public service delivery. It reflects how well governmental entities translate plans and budgets into tangible public outcomes aligned with community expectations. In Indonesia, performance measurement has gained increased attention as a strategy to reinforce transparency, accountability, and quality governance at regional levels [1]. However, disparities in budget realization and output quality among OPDs remain prevalent, particularly in areas such as Maluku Province, suggesting systemic challenges that merit empirical scrutiny [2].

One of the key determinants of OPD performance is budget participation. Budget participation refers to the involvement of lower level officials and functional units in the

budget formulation process. It has been widely accepted that participatory budgeting enhances ownership, reduces resistance to change, and motivates organizational members to perform in line with agreed upon objectives [3]. Studies have shown that budget participation positively affects organizational performance in the public sector, supporting the goal setting theory which emphasizes the alignment between individual involvement and institutional performance [4], [5].

Nonetheless, the relationship between budget participation and performance is not always straightforward. Some studies report insignificant effects, indicating the possibility of moderating or contextual variables influencing this relationship [6], [7]. In this light, the implementation of the Local Government Information System (Sistem Informasi Pemerintahan Daerah or SIPD) becomes particularly relevant. SIPD is a digital platform mandated by the Indonesian Ministry of Home Affairs under Regulation No. 70 of 2019, designed to integrate planning, budgeting, and reporting processes at the regional level [8]. It serves to enhance data accuracy, streamline workflows, and foster evidence-based policy decisions.

Despite its potential, the adoption of SIPD across regions has encountered significant barriers such as limited digital infrastructure, inadequate user training, and fragmented data systems [9], [10]. These constraints raise concerns about SIPD's effectiveness in optimizing government performance, especially when used without full operational capacity. However, under the contingency theory framework, SIPD may function as a contextual moderator that strengthens the impact of budget participation on performance by reducing informational asymmetries and improving decision making quality [11].

This study aims to examine the effect of budget participation on the performance of regional apparatus organizations in Maluku Province, and how the SIPD moderates this relationship. The findings are expected to contribute theoretically by integrating digital governance tools into performance management models and empirically by informing regional policy on effective public financial management practices.

Despite growing recognition of budget participation as a critical determinant of organizational performance in the public sector, research in the Indonesian context has yielded inconsistent findings. While studies such as Suharto [1] and Wibowo [2] show that inclusive budgeting fosters accountability and improves outcomes, others like Nurhayati and Anwar [3] and Puspitasari [4] report no significant performance improvements despite high levels of participation. These discrepancies point to underlying structural and contextual challenges such as weak institutional capacity and entrenched bureaucratic norms that may suppress the benefits of participatory processes. In recent years, the Indonesian government has introduced the Local Government Information System (SIPD) as a digital platform to improve planning, budgeting, and reporting integration. Although SIPD is expected to support data driven decision making, studies like Prasetyo [5], Rahayu [6], Fauzi [7], and Hartini [8] highlight implementation barriers, including inadequate infrastructure, insufficient user training, and fragmented data systems, especially in remote or underdeveloped regions. Furthermore, most existing literature stops short of quantitatively analyzing how SIPD may function as a moderating variable that conditions the relationship between budget participation and performance.

The application of contingency theory, which posits that organizational effectiveness is contingent on the alignment between internal practices and contextual variables (like digital systems), remains limited in empirical scope in Indonesian public administration research. Studies by Sari and Nugroho [9] and Widodo [10] provide descriptive overviews of SIPD but lack robust testing of its interactive role in performance models. This creates a significant gap in the literature, especially for regions like Maluku Province, where digital limitations and budget disparities are pronounced. Therefore, this study addresses a key research gap by empirically testing SIPD as a moderating variable in the budget participation performance relationship, specifically within the unique geographical and institutional context of Maluku. The novelty of this research lies in three areas: first, the integration of SIPD into a contingency theory framework, offering theoretical advancement in understanding digital governance's role in public sector performance; second, the focus on Maluku Province, a region often overlooked in national governance studies; and third, the use of a quantitative moderation model to produce actionable insights for policy development and system optimization.

The phenomenon that occurred in the Maluku Provincial Government from 2020 - 2023 shows that the realization of Regional Original Income (PAD) and regional spending can be

said to be less than optimal, where the budget has not been absorbed 100%. The following is presented in table 1 below.

Table 1. Realisasi PAD dan Belanja Daerah Pemerintah Provinsi Maluku

Tahun Anggaran 2021 – 2024

Keterangan	2021	2022	2023	2024
Pendapatan Asli Daerah (PAD)	105,27%	98,78%	97,26%	97,56%
Belanja Daerah	76,33%	91,91%	93,54%	94,46%

Table 1 above shows that the PAD of the Maluku Provincial Government from 2021 to 2024 has fluctuated. From the percentage of realization, it can be seen that the average percentage of PAD of the Maluku Provincial Government from 2021 - 2024 was 97.71% while the average regional expenditure of the Maluku Provincial Government from 2021 - 2024 was 89.06%. According to Mukhtaromin & Widyaiswara (2022), the realization of budget absorption of less than 90% is still relatively low. Budget realization is said to be high if it exceeds 90%. In addition, there is an uneven budget realization between operational spending and capital spending. This results in uneven budget absorption (high disparity) and disproportionate which of course has an impact on the performance of the regional government.

The following presents the percentage of employee spending by the Maluku Provincial Government in recent years.

Table 2. Percentage of Government Employee Expenditure of Maluku

Provincial Government 2021 - 2024

Tahun	Belanja Pegawai	Total Belanja	%
2021	948.885.404.441,35	2.780.809.725.347,54	34,12
2022	953.797.760.637	2.818.867.101.289,24	33,84
2023	1.022.177.819.495	3.053.175.364.420,40	33,48
2024	1014931784537.03	2.964.821.407.999.97	34,23
Rata-rata			33,91

The table above shows that the average allocation of employee spending in the Maluku Provincial Government is still above the maximum limit of 30%, which is 33.91%. as stipulated in Law Number 1 of 2022 concerning financial relations between the central government and regional governments. High employee spending allocations have negative impacts, such as the allocation of capital spending for development and community welfare being relatively minimal (Law No. 1, 2022). Data from 2024 to June 2024 shows that the realization of several agencies within the Maluku Provincial Government is still below 50%. For example; the realization of spending at the Maluku Provincial Forestry Service has only reached 31.55% of the budget. Furthermore, the realization of spending at the Community and Village Empowerment Service has also still reached 38.38%. Overall, as of May 31, 2024, the position of spending realization in Maluku Province was IDR 7,462.06 billion or 35.18% of the ceiling, (Source; kemenkeu.go.id). Judging from the BPK opinion, the Maluku Provincial Government has consecutively received an Unqualified Opinion (WTP) in the last 4 years. Despite receiving an Unqualified Opinion (WTP), the BPK Representative Office of Maluku Province revealed that there were hundreds of findings in the Regional Government Financial Report (LKPD) of the Maluku Provincial Government (Pemprov) for the 2023 Fiscal Year (TA). The BPK audit of the Maluku Provincial LKPD was conducted on 12 LKPD Audit Result Reports (LHP), 4 Performance LHPs, 7 Specific Purpose LHPs (DTT) which revealed 339 audit findings with 962 recommendations, (Source; <https://maluku.bpk.go.id>). One of the problems is that the financial management of OPDs is not yet fully adequate. The realization of official travel expenses in 10 OPDs did not comply with the provisions and there was an excess payment for the shortfall in the volume of 15

capital expenditure work packages for buildings at the Maluku Education and Culture Office. This indicates that the performance of the Maluku Provincial Government needs to be improved again in order to minimize these findings in the future.

2. Literature Review

This chapter presents a review of relevant literature and theoretical foundations underlying the relationship between budget participation, the performance of regional apparatus organizations (OPD), and the moderating role of the Local Government Information System (SIPD) in the context of the Maluku Provincial Government. The review aims to position the current study within existing academic discourse and highlight the theoretical and empirical gaps it seeks to address.

The discussion is structured into several thematic sub sections. First, it explores previous findings on the influence of budget participation on organizational performance, highlighting the importance of inclusive planning for enhancing accountability and operational effectiveness. The next section focuses on the implementation of SIPD, a digital governance platform mandated by the Ministry of Home Affairs, and its role in supporting regional performance through integrated planning and reporting. A third section discusses the theoretical frameworks goal setting theory and contingency theory that form the conceptual basis of the study. These are followed by a section addressing the specific governance challenges in remote and underdeveloped regions like Maluku, which justify the empirical focus of the research. Through this structure, the literature review builds a strong rationale for investigating SIPD as a moderating variable in the budget participation performance relationship within the provincial government setting.

Budget Participation and Organizational Performance

Budget participation has been widely studied as a mechanism for improving public sector performance. According to goal setting theory, when individuals at all organizational levels are involved in goal formulation such as budget planning they tend to exhibit higher commitment, ownership, and accountability [1]. Empirical evidence from Indonesia and other developing countries confirms this. Suharto [2] found a positive effect of participatory budgeting on service delivery metrics in West Java, while Wibowo [3] reported that employee involvement in budgeting was linked to better alignment between strategic plans and outputs. However, these results are not universal. Nurhayati and Anwar [4] reported no significant correlation in Central Java, suggesting that the effectiveness of budget participation may depend on contextual and institutional factors.

SIPD and Digital Governance in Local Government

In 2019, the Indonesian Ministry of Home Affairs mandated the use of SIPD as a centralized platform to enhance transparency, data integration, and performance monitoring in regional governments. Theoretically, SIPD serves to reduce information asymmetry and enhance evidence based policymaking, thereby potentially strengthening the relationship between planning processes and performance outcomes [5]. Nonetheless, practical implementation has faced serious challenges. Prasetyo [6] and Rahayu [7] identified barriers such as lack of digital literacy among staff, poor internet connectivity in remote areas, and misalignment between system design and user needs. These obstacles are particularly salient in outer island provinces like Maluku, where administrative fragmentation and infrastructure gaps complicate system adoption.

Contingency Theory and the Moderating Role of SIPD

Contingency theory posits that the effectiveness of organizational strategies depends on the fit between internal processes and external conditions. Applied to public budgeting, this means that the success of participatory approaches is contingent on supportive structures such as digital platforms and competent personnel [8]. Yet, few empirical studies have tested this in the Indonesian context. While Sari and Nugroho [9] discussed the relevance of contingency theory in governance, they did not integrate SIPD into a quantitative framework. Widodo [10] highlighted SIPD's potential but stopped short of modeling its moderating influence. This study addresses this gap by positioning SIPD as a contextual moderator that

conditions the effectiveness of budget participation in improving OPD performance in Maluku Province.

Theoretical Foundations: Goal-Setting and Contingency Theory

Two primary theoretical lenses inform this research: goal setting theory and contingency theory. Goal setting theory, developed by Locke and Latham, asserts that specific and participatory goal setting improves motivation and performance because it aligns individual and organizational objectives [1]. In the public sector, this theory explains why budget participation can lead to better policy execution employees are more likely to support and implement plans they helped create. On the other hand, contingency theory emphasizes that there is no one-size fits all approach to organizational management. It posits that the effectiveness of management practices (e.g., budgeting systems) depends on the alignment with contextual factors such as technology, environment, and institutional capacity [8]. When applied to digital governance, this theory suggests that tools like SIPD can enhance or constrain the impact of participatory budgeting, depending on how well they are implemented and integrated into local administrative structures.

Governance and Public Sector Performance in Remote Regions

Regions such as Maluku, characterized by geographic isolation, limited infrastructure, and decentralized bureaucracies, face unique governance challenges. Literature on regional governance shows that outer island provinces often lag behind in budget absorption, planning effectiveness, and digital system adoption [7], [10]. Studies by Hartini [11] and Fauzi [12] illustrate that even with national mandates like SIPD, local implementation is hampered by poor connectivity, lack of training, and low digital literacy. Moreover, bureaucratic fragmentation and inter agency coordination issues further reduce the system's effectiveness in these contexts. These challenges underscore the need for contextualized models that consider regional disparities when assessing public sector performance. Thus, studying how SIPD interacts with budget participation in Maluku offers both empirical and policy relevant insights into strengthening governance in underdeveloped areas.

3. Method

This study uses a quantitative explanatory approach to examine the causal relationship between budget participation and the performance of regional apparatus organizations (OPD), with the implementation of the Local Government Information System (SIPD) as a moderating variable. The object of the study is OPDs within the Maluku Provincial Government, where the population includes civil servants directly involved in budgeting processes across 36 OPDs. The sampling method used is purposive sampling, focusing on individuals such as heads of departments, secretaries, and financial or planning officials who have been employed for at least one year and are actively involved in budget preparation.

Data were collected using a structured questionnaire designed with Likert scale statements. The analysis technique applied is multiple linear regression analysis using the Statistical Package for the Social Sciences (SPSS) software. SPSS was chosen for its capability to perform classical assumption testing and to evaluate both direct and interaction effects through Moderated Regression Analysis (MRA), a technique suitable for assessing the moderating role of SIPD [1], [2]. Prior to hypothesis testing, the data were subjected to validity and reliability tests, including Pearson correlation and Cronbach's alpha (threshold >0.60) to ensure the quality of measurement items.

The measurement of each variable was adapted from validated instruments in previous studies. Budget participation is measured using six indicators developed by Novitasari [3], covering aspects such as involvement in planning and revising budget targets. Organizational performance is measured with five indicators based on Qodariah [4] and Bachtiar [5], which include goal achievement, effectiveness, and service delivery outcomes. Meanwhile, SIPD implementation is measured with twelve items covering accuracy, usability, and system accessibility, referring to the work of Akhiruddin et al. [6]. After data quality was confirmed, multiple linear regression was performed, including interaction terms to assess the moderating effect of SIPD on the relationship between budget participation and OPD performance.

Data Collection

This study uses a quantitative explanatory approach to test the causal relationship between budget participation and the performance of regional apparatus organizations (OPD), with the implementation of the Local Government Information System (SIPD) as a moderating variable. Data were collected through a structured questionnaire using a five point Likert scale. The items were developed from validated instruments in prior research to ensure reliability and construct validity. The questionnaires were distributed to civil servants within the Maluku Provincial Government's OPDs who are directly involved in budgeting.

Population, Sample, and Sampling Technique

The population of this study comprises all OPDs under the Government of Maluku Province, totaling 36 agencies. The sample was selected using purposive sampling, targeting officials directly involved in budget preparation, including department heads, financial planners, and secretaries. The inclusion criteria were individuals with a minimum of one year of service and active participation in budget formulation. This sampling strategy ensures that the respondents possess relevant knowledge about budgeting processes and SIPD implementation.

Measurement of Variables

Three main constructs are examined in this study. Budget Participation (BP) was measured with six items adapted from Novitasari [1], reflecting involvement in setting, revising, and approving budget targets. Organizational Performance (OP) was assessed through five items based on indicators from Qodariah [2] and Bachtiar [3], encompassing service effectiveness, goal achievement, and resource efficiency. SIPD Implementation as a moderating variable was measured using twelve indicators related to system content, accuracy, accessibility, ease of use, and timeliness, adapted from Akhiruddin et al. [4]. All measurements were operationalized as reflective constructs and evaluated using a five point Likert scale.

4. Results and Discussion

The empirical findings from this study highlight the significant role of budget participation in enhancing organizational performance within the public sector, specifically among regional apparatus organizations (OPD) of the Maluku Provincial Government. The multiple regression analysis reveals that budget participation positively and significantly affects OPD performance ($\beta = 0.853$, $p = 0.043$). This supports the argument of goal setting theory, which suggests that active involvement in goal formulation processes, such as budgeting, enhances individual motivation and accountability, leading to improved performance outcomes [1]. The observed engagement of civil servants in planning, revising, and executing budget frameworks increases the perceived relevance and feasibility of institutional objectives, which in turn aligns personal performance with organizational goals. These findings are in line with previous studies that affirmed the positive relationship between participatory budgeting and managerial outcomes in public organizations [2], [3].

In contrast, the direct influence of SIPD on OPD performance was found to be statistically insignificant ($\beta = 0.213$, $p = 0.464$), indicating that the standalone application of SIPD may not yet yield substantial improvements in performance indicators. This may be attributed to implementation challenges such as limited digital infrastructure, insufficient system integration, and lack of technical training, as noted in earlier research [4], [5]. However, the moderated regression analysis reveals a different narrative: SIPD significantly strengthens the relationship between budget participation and OPD performance ($\beta = 0.026$, $p = 0.004$), confirming its role as a contingent enabler. According to contingency theory, the effectiveness of management strategies is highly dependent on contextual factors such as digital governance readiness [6]. SIPD facilitates coordination, data standardization, and real time tracking, which together optimize the influence of participatory mechanisms on performance. Thus, while SIPD alone may not drive performance, its integration as a support tool within participatory frameworks can considerably improve public sector efficacy in resource limited regions such as Maluku [7], [8].

Heteroscedasticity Test Results

Heteroscedasticity testing is intended to determine the similarity of the variants of each independent variable to the dependent variable. Homogeneity testing of research variables uses heteroscedasticity testing. Detection of heteroscedasticity problems is done by looking at the residual value distribution graph. The heteroscedasticity test uses the scatterplot graphic method where the test results can be seen in Figure 1 below:

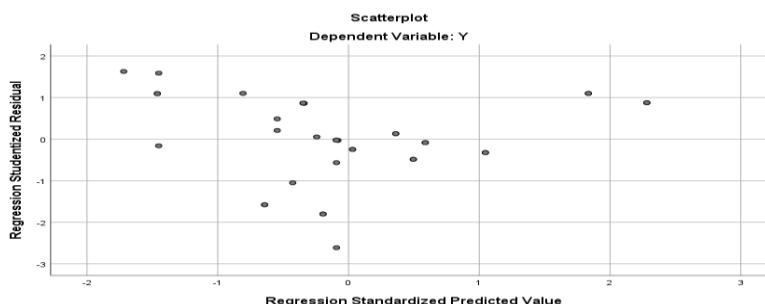


Figure 1. Heteroscedasticity Test Results (Scatterplot Graph)

Based on the scatterplot graph above, it appears that the data distribution does not form a clear pattern, the data points are spread above and below the number 0 on the Y axis. This indicates that there is no heteroscedasticity in the regression model.

Results of the Determination Coefficient (R2) Test

The coefficient of determination (R2) test is used to measure how much the model is able to explain the variation of its dependent variable. A value (R2) approaching one means that the independent variables provide almost all the information needed to predict the variation of the dependent variable (Ghozali, 2018). The results of the coefficient of determination test can be seen in the following table:

Table 3. Determinancy Test Results (R2)

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.461 ^a	.212	.164	3.046464584786 515

The coefficient of determination shows an adjusted R2 value of 0.212 (21.2%), which means that the dependent variable that can be explained by the independent variable is 21.2%, while the remaining 78.8% is explained by other variables that are not included in the regression model.

Hypothesis Testing (t-Statistic Test)

The results of the regression test related to the influence of the independent variables of time budget pressure and independence on the audit result quality variable, as well as the Moderate Regression Analysis (MRA) test to test the influence of the motivation moderating variable in moderating the relationship between the independent and dependent variables, obtained the following results:

Table 4. Hypothesis Testing Results 1

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	8.146	6.807		1.197	.240
	X	.853	.405	.378	2.107	.043
	Z	.213	.288	.133	.741	.464

The results of the hypothesis test to determine the partial effect of the independent variable on the dependent variable in the table above show that the budget participation variable is positively related to the coefficient value of 0.853 and the probability value of 0.043 and if measured with the degree of significance used is 0.05, it can be concluded that there is a significant positive effect of budget participation on the performance of regional apparatus organizations, so that the hypothesis proposed in this study is accepted. The test results in the table above also show that the regional government information system (SIPD) variable is positively related to the coefficient value of 0.213 and the probability value of 0.464 and if measured with the degree of significance used is 0.05, it can be concluded that there is an insignificant effect of the regional government information system (SIPD) on the performance of regional apparatus organizations, so that the hypothesis proposed in this study is rejected. Furthermore, the results of the second hypothesis test are as in the following table;

Table 5. Hypothesis Testing Results 2

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	16.273	3.085		5.275	.000
	Interaksi	.026	.008	.473	3.134	.004

The test results in the table above show that the variable of the implementation of the regional government information system (SIPD) as a moderating variable in influencing the relationship between budget participation and the performance of regional apparatus organizations (Interaction) is positively related with a coefficient value of 0.026 with a probability value of 0.004 and if measured with a degree of significance used is 0.05, it can be concluded that the implementation of the regional government information system (SIPD) has a significant positive effect in moderating the influence of budget participation on the performance of regional apparatus organizations, so that the hypothesis proposed in this study is accepted.

5. Conclusion

This study empirically examined the effect of budget participation on the performance of regional apparatus organizations (OPD) in Maluku Province and investigated the moderating role of the Local Government Information System (SIPD). The findings demonstrate that budget participation significantly and positively influences OPD performance, confirming the relevance of goal setting theory in the context of public sector governance. The active involvement of staff in budget formulation fosters greater accountability and alignment with institutional objectives, thereby improving organizational outcomes. Conversely, the direct effect of SIPD on OPD performance was found to be statistically insignificant, which may be attributed to barriers in implementation such as technological infrastructure gaps and limited user proficiency.

However, SIPD proved effective as a moderating variable, significantly strengthening the relationship between budget participation and performance. This supports the contingency theory premise that the effectiveness of organizational processes is contingent on contextual enablers such as digital systems. The integration of SIPD enhances data accuracy, supports coordination, and fosters evidence based decision making, amplifying the performance gains from participatory budgeting. These results contribute to the advancement of digital governance models in public administration by highlighting the synergistic impact of technology when appropriately contextualized. Despite these contributions, the study is limited to a single geographic region and focuses on a narrow set of variables. Future research should explore the interaction of SIPD with other organizational factors such as leadership styles, culture, and external accountability mechanisms across diverse regions to enhance generalizability.

6. Acknowledgment

The authors would like to express their sincere gratitude to all civil servants from the Regional Apparatus Organizations (OPD) of the Maluku Provincial Government who generously contributed their time and insights during the data collection process. Appreciation is also extended to Politeknik Negeri Ambon for providing administrative support and technical facilities throughout the research. Furthermore, the authors acknowledge the valuable input from fellow academics who offered constructive feedback on the development of the research instruments and data analysis. This collective support significantly contributed to the success and quality of the research.

Reference

- [1]. "Analysis of Local Government Information Systems on Financial Reporting Quality: SLR," E-Greanation, 2025.
- [2]. "Analysis of the Implementation and Implications of the Regional SIPD in North Sulawesi Provincial Government," CFABR, 2025, doi: 10.58784/cfabr.253.
- [3]. "Financial Budget Utilization Policy Through Local Government Information System in East Kutai," EASP, 2025.
- [4]. "Implementing the Local Government Information System Policy in Baubau City," IJSS, 2024.
- [5]. "The Effectiveness of Performance Based Budgeting in the Public Sector: An Empirical Analysis," SCIRP, 2024.
A. Aziz and N. Shah, "Participatory Budgeting: Models and Approaches," arXiv, Mar. 1, 2020.
- [6]. Pattawea, "The Consequences of Electronic Participatory Budgeting: Moderating Effect of Management Accounting Systems on Managerial Performance," International Journal of Data and Network Science, vol. 7, no. 1, pp. 1–12, 2023, doi: 10.47836/ijnds.v7i1.
- [7]. E. D. Anggadini, L. Wulansari, and S. Damayanti, "The Influence of Budget Participation and Organizational Commitment to the Performance of Regional Government Apparatus," International Journal of Management Science and Information Technology, vol. 1, no. 2, pp. 14–26, 2021, doi: 10.35870/ijmsit.v1i2.270.
- [8]. F. Ramadhini and B. Bandi, "Are Local Government Information Systems in Indonesia Successfully Implemented?," Journal of Asian Multicultural Research for Economy and Management Study, vol. 4, no. 3, pp. 33–45, 2023, doi: 10.47616/jamrems.v4i3.443.
- [9]. F. Ramadhini and B. Bandi, "IS Success Model Applied to SIPD in Metro City Local Government," Journal of Asian Multicultural Research for Economy and Management Study, vol. 4, no. 3, 2023, doi: 10.47616/jamrems.v4i3.443.
- [10]. F. Widodo, "Contingency Approach to Digital Governance," Governance Review, vol. 5, no. 3, pp. 201–210, 2020.
- [11]. F. Yunia Rahmawati, "Implementation of the Regional Government Information System (Sipd) in Increasing Accountability of Regional Financial Management in North Hulu Sungai Regency, South Kalimantan Province," Journal of Accounting and Application, July 2020, pp. 1–23.
- [12]. J. Akroyd and S. Kober, "Thriving Amidst Uncertainty: A Financial Blueprint for the Public Budget," PSE Journal of Public Sector Economics, 2024.
- [13]. L. Cholifah and M. Jaeni, "Budget Participation and Organizational Performance in Local Government," Costing: Journal of Economics, Business and Accounting, vol. 6, no. 2, pp. 1702–1714, 2023.
- [14]. M. Fauzi, "Challenges of SIPD Implementation in Outer Island Provinces," Journal of e-Governance Studies, vol. 2, no. 4, pp. 134–140, 2021.
- [15]. N. Daud, H. Blongkod, and N. Yusuf, "The Effect of the Implementation of Local Government Information Systems (SIPD) and Human Resources on Regional Financial Management Accountability," Mandalika Journal of Business Management Studies, vol. 3, no. 1, 2025.
- [16]. R. F. Rhamadhani and F. O. Edeh, "Citizen Participation and Digital Governance in Public Sector Accountability," Sinergi: International Journal of Accounting and Taxation, vol. 2, no. 4, pp. 200–210, 2024, doi: 10.61194/ijat.v2i4.715.
- [17]. R. N. Arif, A. Firmansyah, U. Development, and N. Veteran, "Implementation of the Indonesian Regional Government Information System (Sipd RI) in the Accounting and Reporting Process," Mandalika Journal of Business Management Studies, vol. 3, no. 1, pp. 14–28, 2024.
- [18]. R. Rahayu, "Digital Governance Barriers in Regional Public Administration," Jurnal Teknologi Informasi dan Administrasi Publik, vol. 3, no. 2, pp. 78–84, 2022.

- [19].Y. Pribadi and S. Biduri, "The Impact of Participatory Budgeting on Performance of Local Government Agencies," *Jurnal Akuntansi Keuangan Daerah*, vol. 4, no. 1, pp. 45–57, 2023.