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Evaluating Regional Financial Management Services Through the Regional Government Information System at the Regional Finance and Asset Management Agency

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Abstract
Regional financial management requires an integrated information system to improve transparency, accountability, and administrative efficiency. This study aims to analyze the implementation of the Regional Government Information System in regional financial management using the five dimensions of service quality, namely tangibles, reliability, responsiveness, assurance, and empathy. The study employed a qualitative descriptive approach. Data were collected through in-depth interviews, direct observation, and document analysis involving the Head of the Agency, the Agency Secretary, and staff members responsible for regional asset management. The collected data were analyzed using data reduction, data presentation, and conclusion drawing, while data validity was ensured through source and method triangulation. The findings indicate that the Regional Government Information System has contributed to improving the efficiency, transparency, and accountability of regional financial management. Adequate physical facilities, relatively reliable system performance, responsive technical support, continuous user assistance, and organizational commitment have supported successful implementation. Nevertheless, several constraints remain, including limited technological infrastructure, intermittent technical disruptions, incomplete integration with other information systems, delayed system updates, concerns regarding data security and validity, unequal user competencies, and insufficient mechanisms for accommodating user feedback. The study concludes that optimizing the Regional Government Information System requires strengthening technological infrastructure, enhancing human resource capacity through continuous training, improving system integration and security, and establishing sustainable technical support and evaluation mechanisms to achieve transparent, accountable, efficient, and sustainable regional financial management.

Keywords: Regional Government Information System; Regional Financial Management; Service Quality; Digital Government; Public Administration.

Introduction

Regional financial management is a fundamental component of good governance because it promotes transparency, accountability, effectiveness, and efficiency in the administration of public resources (Alkaraan, 2018). The rapid advancement of digital technology has encouraged local governments to transform financial management practices from conventional manual procedures into integrated information technology-based systems. One of the major initiatives supporting this transformation is the Regional Government Information System, which was developed as a comprehensive digital platform to facilitate development planning, budgeting, financial administration, and financial reporting within local governments (Adiputra et al., 2018). The implementation of the Regional Government Information System is mandated by the Government of Indonesia through the Regulation of the Minister of Home Affairs Number 70 of 2019, along with subsequent implementing regulations, requiring all provincial, regency, and municipal governments to adopt the system in managing regional finances. This policy reflects the government's commitment to strengthening digital governance and improving the quality of public financial management.

As the institution responsible for managing regional finances, the Regional Financial and Asset Management Agency of South Lampung Regency plays a strategic role in implementing the Regional Government Information System to improve financial governance. The adoption of this system is expected to enhance administrative efficiency, improve data accuracy, accelerate the preparation of planning and budgeting documents, and support evidence-based decision-making. Furthermore, the integration of financial information within the system enables stronger alignment between regional development planning and budget implementation, thereby improving public service delivery and reinforcing accountability in regional financial management. Consequently, the Regional Government Information System is expected to serve not only as an administrative tool but also as a strategic instrument for achieving more effective and transparent governance (Jeriansyah & Mappanyukki, 2020).

Despite these anticipated benefits, the implementation of the Regional Government Information System in South Lampung Regency continues to face several operational and institutional challenges that limit its optimal utilization. These challenges include inadequate human resource competencies in operating the system, the limited availability of continuous technical training, technological infrastructure constraints such as unstable servers and internet connectivity, delays in data entry by regional government agencies, and system features that do not fully accommodate reporting and budget analysis requirements. In addition, frequent regulatory changes and the strong dependence on system development by the central government require local governments to continuously adapt their administrative processes. Collectively, these issues reduce the effectiveness of system implementation and create obstacles to achieving integrated regional financial management (Broccardo et al., 2019).

These conditions indicate that the successful implementation of the Regional

Government Information System depends not only on technological readiness but also on organizational capacity, competent human resources, adequate infrastructure, effective interagency coordination, and continuous monitoring and evaluation. Therefore, examining the implementation of the Regional Government Information System in regional financial management at the Regional Financial and Asset Management Agency of South Lampung Regency is essential to evaluate its effectiveness, identify the major challenges encountered during implementation, and formulate appropriate improvement strategies. The findings are expected to contribute to strengthening transparency, accountability, and efficiency in regional financial management while supporting the broader objective of achieving sustainable and effective local governance.

Literature Review

Financial Management

Regional financial management is a fundamental element of public administration because it determines the effectiveness of government in delivering development programs and public services (Wang et al., 2018). In Indonesia, the management of regional finances is regulated through the legal framework governing regional government and state finance, which emphasizes the principles of transparency, accountability, efficiency, and effectiveness. In response to the growing demand for digital governance, the Government of Indonesia introduced the Regional Government Information System as an integrated information technology platform that supports development planning, budgeting, financial administration, and financial reporting. The implementation of this system is expected to improve administrative efficiency, strengthen data accuracy, facilitate evidence-based decision-making, and enhance the quality of financial governance through a more integrated and transparent management process (Ayub et al., 2025).

The Regional Financial and Asset Management Agency of South Lampung Regency plays a central role in implementing the Regional Government Information System as the leading institution responsible for coordinating regional financial management. The adoption of this digital platform is intended to strengthen budget planning, improve financial monitoring, accelerate reporting, and support more accountable public financial management. Nevertheless, its implementation remains constrained by several challenges, including limited human resource competencies, inadequate technological infrastructure, unstable network connectivity, frequent regulatory changes, delays in data submission by regional government agencies, and the need for stronger coordination among institutional stakeholders. These challenges reduce the effectiveness of the system and indicate that technological innovation alone is insufficient without adequate organizational readiness and institutional capacity (Celestin et al., 2025).

Previous studies have emphasized that digital financial management systems can improve transparency, accountability, efficiency, and the quality of public financial information when supported by competent human resources, reliable technological infrastructure, continuous evaluation, and strong organizational commitment. Therefore, examining the implementation of the Regional Government Information System in the Regional Financial and Asset Management Agency of South Lampung Regency is essential to evaluate its effectiveness in regional financial management, identify the principal barriers to implementation, and formulate strategies that strengthen sustainable, transparent, and accountable financial governance while supporting the achievement of regional development objectives (Biancone et al., 2025).

Implementation Strengthening Strategy

The implementation of the Regional Government Information System by the Regional Financial and Asset Management Agency of South Lampung Regency represents a strategic effort to improve the quality of regional financial management through greater efficiency, transparency, and accountability. Nevertheless, the implementation process continues to encounter several organizational and technical challenges, including limited human resource capacity, inadequate technological infrastructure, and organizational adaptation to digital transformation. These constraints indicate that the successful implementation of a digital financial management system requires not only technological readiness but also institutional preparedness, effective leadership, and continuous organizational support to ensure that the system functions optimally and contributes to better public financial governance (van Noordt & Misuraca, 2022).

The implementation of the Regional Government Information System can be explained through the perspectives of change management, information systems, and service quality theories. Change management emphasizes that organizational transformation requires strong leadership, stakeholder commitment, effective communication, and the institutionalization of new work practices (Chebbi et al., 2020). Information systems theory highlights that digital systems should provide accurate, timely, and accessible information to support decision-making and improve organizational performance. In addition, service quality theory suggests that effective financial management systems should enhance reliability, responsiveness, assurance, and overall public service quality by enabling more transparent and accountable financial administration (Abawari et al., 2024).

Considering these challenges and theoretical perspectives, strengthening the implementation of the Regional Government Information System requires an integrated strategy that includes continuous human resource development, improvement of technological infrastructure, effective change management, periodic monitoring and evaluation, and stronger coordination between local and central governments. Such efforts are expected to optimize the utilization of the system, improve the performance of regional financial management, strengthen public accountability, and support sustainable regional development through more effective and transparent governance (Sancak, 2023).

Research Framework

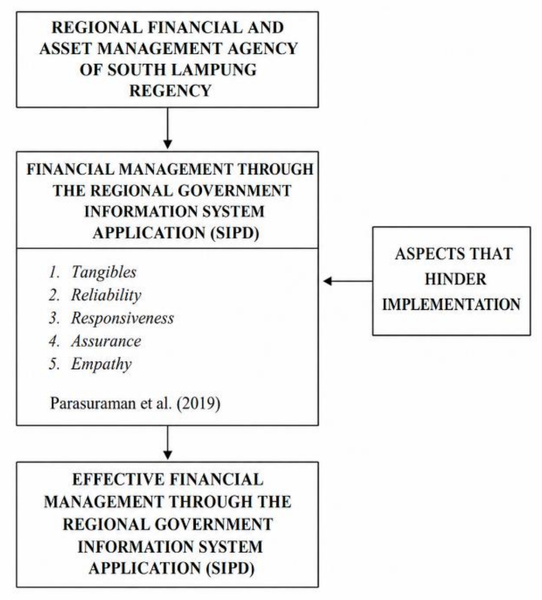

Figure 1. Framework

Methode

This study employed a qualitative research approach with a descriptive design to examine the implementation of the Regional Government Information System in regional financial management at the Regional Financial and Asset Management Agency of South Lampung Regency. A qualitative approach was selected because it enables an in-depth exploration of implementation practices, institutional dynamics, and challenges encountered during the application of regional financial management policies (Lochmiller, 2021). The study focused on understanding how the system has been implemented within the organizational context and how it contributes to improving the effectiveness of regional financial administration.

Data were obtained from both primary and secondary sources. Primary data were collected through in-depth interviews with key informants, including the Head of the Regional Financial and Asset Management Agency, the Agency Secretary, and staff members responsible for regional asset management and financial administration. Secondary data consisted of government regulations, official reports, institutional documents, and relevant scientific literature that provided contextual and supporting information. To enhance the comprehensiveness of the findings, data collection also involved direct observation of system implementation and document analysis to compare actual practices with established regulatory and administrative standards.

The collected data were analyzed using an interactive qualitative analysis process involving data reduction, data organization, data interpretation, and conclusion development. This approach enabled the identification of recurring themes, implementation patterns, and institutional challenges associated with the Regional Government Information System. The analysis emphasized the relationship between empirical findings and the regulatory framework governing regional financial management while ensuring that interpretations accurately reflected the perspectives of the participants (Asenahabi, 2019).

To ensure the trustworthiness of the findings, the study applied several data validation techniques, including source triangulation, method triangulation, member checking, prolonged engagement in the research setting, and documentation of the research process through an audit trail. These procedures were complemented by peer discussions and field verification to minimize researcher bias and strengthen the credibility, dependability, and confirmability of the research findings (Caggiano & Weber, 2023). The research was conducted at the Regional Financial and Asset Management Agency of South Lampung Regency, which was selected because of its strategic responsibility for implementing the Regional Government Information System in regional financial management.

Result And Discussion

Financial Management with Regional Government Information System Application at the Regional Financial Management Agency of South Lampung Regency.

1. Tangibles

The implementation of the Regional Government Information System at the Regional Financial and Asset Management Agency of South Lampung Regency demonstrates that the tangibles dimension has made a positive contribution to regional financial management. Interview findings indicate that the agency has provided adequate physical facilities, including office space, computer equipment, and supporting infrastructure that are periodically upgraded to support system operations. Nevertheless, several aspects still require improvement, particularly the availability of archival storage facilities, the modernization of document management systems, and the replacement of outdated technological equipment. These findings suggest that the effectiveness of an information system is influenced not only by the quality of its software but also by the adequacy of the physical environment and technological resources that facilitate users' daily activities. This finding is consistent with the service quality model proposed by (Tuzahra & Megawati, 2023), which identifies tangibles as a critical dimension reflecting the quality of physical facilities, equipment, technological resources, and the overall working environment. Adequate infrastructure enhances user convenience, improves operational efficiency, and strengthens organizational performance by enabling employees to perform their responsibilities more effectively.

Despite these positive conditions, the findings also reveal several challenges that continue to limit the optimal utilization of the Regional Government Information System. These challenges include inadequate technological equipment, a user interface that is not sufficiently intuitive, and system features that do not fully accommodate operational requirements. Such limitations reduce system efficiency and may negatively influence user satisfaction and the overall effectiveness of regional financial management. These findings support the Information Systems Theory developed by Laudon and Laudon, which emphasizes that the success of an information system depends on the alignment between technological capabilities, user competencies, and organizational requirements. A well-designed information system should provide accurate, timely, and accessible information to support operational processes and managerial decision-making. Furthermore, the results are consistent with the findings of Diamond and Khemani, who argued that government financial management information systems achieve their intended benefits only when supported by reliable technological infrastructure, appropriate system functionality, and competent human resources. Therefore, continuous investment in technological infrastructure, modernization of supporting facilities, and enhancement of system functionality are essential to optimize the implementation of the Regional Government Information System and to strengthen transparency, accountability, efficiency, and the overall quality of regional financial governance.

2. Reliability

The findings indicate that the reliability dimension of the Regional Government Information System has generally supported the implementation of regional financial management at the Regional Financial and Asset Management Agency of South Lampung Regency. Interview results reveal that the system has improved the recording, processing, and presentation of regional financial data while enhancing transparency and facilitating access to financial information for authorized users. Nevertheless, respondents identified several operational constraints, including occasional system delays during peak usage, unstable internet connectivity, and the need for additional user training to maximize system utilization. These findings suggest that the effectiveness of a digital financial management system depends not only on its ability to process financial transactions accurately but also on its operational stability and the competency of its users. This result is consistent with the service quality model developed by (Tuzahra & Megawati, 2023), which identifies reliability as the ability of a system to deliver accurate, dependable, and consistent services. Likewise, Information Systems Theory proposed by (Prakoso et al., 2017) emphasizes that reliable information systems must provide accurate, timely, and continuously accessible information to support organizational processes and managerial decision-making.

The study further demonstrates that although the Regional Government Information System has contributed to improving accountability and administrative efficiency, several technical and organizational issues continue to limit its optimal performance. Respondents reported occasional input errors resulting from limited automated validation features and temporary system disruptions when processing large volumes of transactions simultaneously. These findings indicate that system reliability is closely associated with technological capacity, system functionality, and organizational readiness. The results are consistent with the findings of (Lee et al., 2016), who argued that government financial management information systems achieve higher performance when supported by robust technological infrastructure, adequate server capacity, effective internal controls, and competent human resources. Furthermore, the findings support the perspective of (Barusman, 2019) in the Information Systems Success Model, which states that system reliability and information quality are fundamental determinants of user satisfaction and organizational performance. Therefore, strengthening server capacity, improving automated validation mechanisms, enhancing network stability, and providing continuous technical training are essential strategies for increasing the reliability of the Regional Government Information System and reinforcing transparent, accountable, and efficient regional financial management.

3. Responsiveness

The findings demonstrate that the responsiveness dimension of the Regional Government Information System has generally supported the implementation of regional financial management at the Regional Financial and Asset Management Agency of South Lampung Regency. Interview results indicate that the agency has established mechanisms to respond promptly to user needs through technical support, an internal ticketing system, periodic user training, and coordination among responsible units. These initiatives have enabled technical issues to be addressed within a relatively short period, thereby supporting the continuity of financial administration. Nevertheless, respondents reported that system response times occasionally decline during periods of high user activity and that some technical issues require coordination with higher levels of government, resulting in delays in problem resolution. These findings indicate that system responsiveness is determined not only by technological performance but also by the effectiveness of institutional support and technical service management. This result is consistent with the service quality framework proposed by (Tuzahra & Megawati, 2023), which defines responsiveness as the willingness and capability of an organization to provide timely assistance and deliver prompt services to users. In the context of digital public financial management, rapid system responses and effective technical support are essential for maintaining service quality and operational continuity.

The study further reveals that although the Regional Government Information System has improved administrative efficiency and facilitated regional financial management, several organizational and technical constraints continue to affect its responsiveness. These include temporary system delays, limited technical personnel, and the need for cross-institutional coordination to resolve complex technical problems. Such findings support the Information Systems Theory of (Perreault & Power, 2023), which emphasizes that the effectiveness of an information system depends on the integration of technological resources, organizational processes, and human capabilities. Furthermore, the findings are consistent with the Information Systems Success Model developed by (Barusman & Virgawenda, 2019), which identifies system quality and service quality as key determinants of user satisfaction and organizational performance. Previous studies on digital government financial management have also reported that responsive technical support, continuous user training, and effective coordination among stakeholders significantly improve the performance and sustainability of information systems. Therefore, strengthening technical support capacity, expanding user training programs, improving system performance during peak usage, and enhancing coordination between local and central government institutions are strategic measures to improve the responsiveness of the Regional Government Information System and reinforce transparent, accountable, and efficient regional financial management.

4. Assurance

The findings indicate that the assurance dimension of the Regional Government Information System has played an important role in strengthening user confidence in regional financial management at the Regional Financial and Asset Management Agency of South Lampung Regency. Interview results reveal that the institution has implemented several measures to ensure system security and reliability, including multi-factor authentication, periodic internal audits, continuous technical support, and regular training for system users. These initiatives have contributed to improving the accuracy of financial reporting, enhancing budget monitoring, and increasing users' confidence in the integrity of financial information. However, respondents also identified several challenges, including occasional data synchronization delays and concerns regarding the continuity of technical support and data security. These findings suggest that user trust in digital financial management systems depends not only on technological safeguards but also on the competence of system administrators and the consistency of institutional support. This finding is consistent with the service quality framework proposed by (Tuzahra & Megawati, 2023), which defines assurance as the knowledge, competence, credibility, and ability of service providers to create trust and confidence among users. Within the context of digital public financial management, assurance is reflected through secure information systems, reliable technical services, and transparent operational procedures.

The results further demonstrate that the Regional Government Information System has contributed to improving administrative efficiency and financial accountability by providing integrated financial information that supports reporting and budget monitoring. Nevertheless, maintaining user confidence requires continuous improvements in system reliability, data protection, and technical assistance to address operational disruptions. These findings support the Information Systems Theory developed by (Perreault & Power, 2023), which emphasizes that information systems create organizational value only when they provide accurate, secure, and reliable information while supporting managerial decision-making. The findings are also consistent with the Information Systems Success Model proposed by (Greere, 2023), which identifies system quality, information quality, and service quality as critical factors influencing user trust, system use, and organizational performance. Furthermore, previous studies by (Ferry & Murphy, 2018) have demonstrated that government financial management information systems achieve higher levels of transparency and accountability when supported by effective internal controls, secure technological infrastructure, and competent human resources. Therefore, strengthening cybersecurity measures, improving system integration, expanding technical assistance, and providing continuous capacity-building programs are essential strategies for enhancing the assurance dimension of the Regional Government Information System and sustaining transparent, accountable, and efficient regional financial management.

5. Empathy

The findings indicate that the empathy dimension has been appropriately incorporated into the implementation of the Regional Government Information System at the Regional Financial and Asset Management Agency of South Lampung Regency through continuous training programs, user assistance, technical support services, and communication forums that enable employees to provide feedback for system improvement. Organizational leaders have demonstrated a strong commitment to understanding employees' needs and challenges during the adaptation process, while periodic evaluations have been conducted to ensure that the system continues to align with operational requirements. Nevertheless, several challenges remain, including disparities in users' ability to utilize all system features, limited opportunities for advanced training, and the need for more responsive technical assistance during system disruptions. These findings suggest that the successful implementation of an information system depends not only on technological quality but also on the organization's capacity to address users' needs, enhance their comfort, and improve their overall experience in utilizing the system.

These findings are consistent with the Service Quality Theory proposed by (Tuzahra & Megawati, 2023), which defines empathy as an organization's ability to provide individualized attention, understand users' specific needs, and deliver services that meet their expectations. Within the context of government information systems, empathy is reflected through continuous capacity-building programs, transparent communication, user mentoring, and systematic mechanisms for collecting and incorporating user feedback into system enhancement. Such practices contribute to greater user satisfaction, reduce resistance to organizational change, and strengthen employees' acceptance of new technologies. Consequently, a user-centered approach becomes an essential element in ensuring that digital transformation initiatives achieve both technical effectiveness and organizational sustainability.

The present findings are further supported by the Technology Acceptance Model developed by (Setiono & Hidayat, 2022), which emphasizes that perceived ease of use and perceived usefulness are the primary determinants of users' acceptance of an information system. Organizational support through training, technical consultation, and continuous system refinement based on user feedback enhances employees' perceptions of system usability, thereby encouraging more effective and consistent utilization. Furthermore, (Bekaroglu & Danayiyen, 2020) argues that successful organizational transformation requires effective communication, employee empowerment, and active stakeholder involvement to institutionalize change within the organizational culture. Accordingly, technical implementation should be accompanied by comprehensive change management strategies that strengthen employees' confidence and commitment throughout the digital transformation process.

The findings are also consistent with previous studies demonstrating that the success of government information systems is strongly influenced by organizational support for users. (Tuzahra & Megawati, 2023) identified service quality, including technical support and responsiveness to user needs, as one of the critical determinants of information system success. Similarly, (Lusiana et al., 2020), through the Unified Theory of Acceptance and Use of Technology, emphasized that facilitating conditions, such as training, technical assistance, and organizational support, significantly encourage technology adoption and sustained system utilization. Therefore, strengthening training programs, improving technical support services, continuously refining system features based on user feedback, and maintaining effective communication represent strategic measures for reinforcing the empathy dimension of the Regional Government Information System. These efforts are expected to enhance user acceptance while supporting more transparent, accountable, effective, and user-oriented regional financial management.

Inhibiting Aspects

The findings indicate that the implementation of the Regional Government Information System for regional financial management at the Regional Financial Management Agency of South Lampung Regency continues to encounter obstacles across all dimensions of service quality. Within the tangibles dimension, the primary challenges include inadequate technological infrastructure, such as insufficient hardware, unstable internet connectivity, and limited supporting facilities. In addition, the application interface has not been fully designed to provide an intuitive user experience, making it more difficult for employees to operate the system efficiently. Regarding the reliability dimension, the system continues to experience technical disruptions, data processing errors, and limited integration with other information systems, thereby reducing the accuracy of financial information and the efficiency of operational processes. Similarly, the responsiveness dimension is constrained by delayed technical support, insufficient training and user socialization programs, and slow system updates, all of which impede the continuity and effectiveness of regional financial management activities.

Furthermore, the assurance dimension remains affected by users' concerns regarding data security, data validity, and the adequacy of the regulatory framework governing the utilization of the Regional Government Information System. These issues have the potential to reduce users' confidence in the system and may limit its effective utilization. The empathy dimension is also challenged by the limited understanding of developers regarding users' operational needs, variations in employees' technological competencies, and the absence of comprehensive mechanisms for collecting and responding to user feedback. Collectively, these findings demonstrate that the successful implementation of the Regional Government Information System depends not only on technological capability but also on adequate infrastructure, competent human resources, effective organizational support, robust information security, and continuous efforts to accommodate users' needs and experiences. Strengthening these interrelated factors is essential for improving system performance and achieving transparent, accountable, efficient, and sustainable regional financial management.

Conclusion

The findings demonstrate that the implementation of the Regional Government Information System for regional financial management at the Regional Financial and Asset Management Agency of South Lampung Regency has contributed to improving the efficiency, transparency, and accountability of budget management. Despite these positive contributions, the implementation process continues to encounter challenges across all dimensions of service quality. The identified constraints include inadequate technological infrastructure, technical disruptions that reduce system reliability, inaccuracies in data processing, delayed technical support, limited employee training, concerns regarding data security, insufficient regulatory support, and inadequate attention to users' needs and accessibility. These findings indicate that the successful implementation of an information system depends not only on technological capability but also on the organization's readiness to provide adequate resources, effective operational support, and user-centered services that facilitate the efficient use of the system.

Furthermore, the analysis identified several critical factors that continue to hinder the optimization of regional financial management. These include limited supporting facilities, insufficient integration between the Regional Government Information System and other information systems, ineffective system update processes, concerns regarding the validity and accuracy of the information generated, and the absence of a comprehensive mechanism for collecting and responding to user feedback. Collectively, these challenges highlight the need to strengthen technological infrastructure, enhance human resource capacity through continuous training, improve system integration and functionality, and establish sustainable evaluation and feedback mechanisms. Addressing these issues is essential for maximizing the performance of the Regional Government Information System and ensuring that it effectively supports transparent, accountable, efficient, and sustainable regional financial management.

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