

Sensemaking and Institutional Pressure in Digital Financial Reporting: A Phenomenological Study of the Use of SIPD-RI at the Regional Financial and Asset Management Agency (BPKAD) of Bekasi City

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Abstract

This study aims to explore the essence of the experience (phenomenon) of using the Regional Government Information System (SIPD-RI) at the Regional Financial and Asset Management Agency (BPKAD) of Bekasi City. Using a Qualitative Phenomenology approach, this research focuses on the experiences of state apparatus in facing technical obstacles, the dynamics of human resource (HR) adaptation, and organizational mitigation efforts to maintain the effectiveness of digital financial reporting. Data were collected through in-depth interviews with key informants within the BPKAD of Bekasi City. Data analysis is based on the Main Theory of Sensemaking (Karl Weick) and the Supporting Theory of Institutional Isomorphism (DiMaggio & Powell). The results show that the coercive pressure from the central government mandating the use of SIPD-RI often clashes with the reality of technical obstacles such as server downtime and limited HR readiness, creating operational ambiguity. Through the sensemaking process, the organizational response is adaptively manifested by building a companion application (Local SIPD/SIMDA) and an internal helpdesk to mitigate crises. These findings confirm that in addition to formal institutional compliance, the ability to make sense of ambiguous situations and adapt at the local level is crucial to the success of regional financial digitalization transformation agendas.

Keywords: SIPD-RI; Digital Financial Reporting; Sensemaking; Institutional Theory; Phenomenology

JEL Codes: M41; H83; D02

1. Introduction

Integrating robust information systems is crucial for good governance in the digital age. The quality of regional development planning depends heavily on a planning approach based on accurate, integrated and accountable data (Pakpahan, 2026). With the advent of the Electronic-Based Government System (SPBE), digital transformation in Indonesia's public sector is no longer an option but a constitutional mandate. The Local Government Information System (SIPD) must be implemented by local governments to coordinate the

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planning, budgeting, and financial reporting cycles. This requirement is based on Regulation of the Minister of Home Affairs No. 70 of 2019 ([Menteri Dalam Negeri Republik Indonesia, 2019](#)). Although SIPD-RI is designed to consolidate data nationally towards a Single Indonesia Data initiative, its implementation in the field is often characterised by various operational, technical, and resource readiness challenges. These challenges often stem from the slow pace of local financial reform and the lack of maturity in good governance at various local levels ([Rosliyati, 2016](#)).

The implementation of this top-down approach has, in fact, triggered a culture shock within the bureaucracy in various regions. Studies conducted by [Zakaria et al. \(2023\)](#) in Southeast Aceh and [Karamu et al. \(2026\)](#) in Central Kalimantan Province found a common thread: the transition from the old system (such as SIMDA) to SIPD is often hampered by the unpreparedness of human resources, a lack of technical guidance (Bimtek), and uneven network infrastructure. This indicates that SIPD is not merely a matter of technology adoption, but rather a massive institutional shift requiring extraordinary adaptation from officials at the grassroots level. These technical difficulties are also confirmed by a study in Tegal Regency, where the process of real-time data input for reconciliation is still hampered by time constraints and limited human resources, resulting in a surge in workload at the end of the year ([Farizal, 2026](#)). Furthermore, the integration of planning and budgeting systems through the SIPD is essentially an integral part of bureaucratic reform as an effort to mitigate and eradicate the rampant corruption within the government sector ([Haeranah, 2023](#)). This demonstrates that SIPD is not merely a matter of adopting technology, but rather a phenomenon of massive institutional shift that demands extraordinary adaptation from officials at the grassroots level.

At the Bekasi City BPKAD, the use of SIPD-RI appeared to be forced during the early stages of its implementation because the central application had not yet fully accommodated the characteristics and complexity of local financial management in their entirety. Findings from [Firdaus & Cholik \(2024\)](#) confirm that the implementation of SIPD-RI in Bekasi City has created significant obstacles in terms of performance expectations and business expectations. Although mandated by regulation, the administrative and reporting features of SIPD-RI still frequently experience technical glitches and do not yet accommodate all the specific needs of the region. As a satellite city with a high volume of local budget (APBD) and significant budgetary shifts, staff at the Bekasi City BPKAD and Financial Management Officers (PPK-SKPD) face challenges such as slow network speeds, frequent downtime of the central server during critical periods (peak season), and a lack of technical support, which directly impacts the workflow of civil servants ([Mariana & Pandoyo, 2024](#)).

Previous research on the SIPD, such as that conducted by [Vitriana et al. \(2022\)](#) and [Balgis \(2021\)](#), has confirmed structural barriers to the implementation of the SIPD in terms of communication and human resource competencies. However, the majority of these previous studies employed a conventional public policy evaluation framework that tends to treat civil servants (ASN) as passive implementers of regulations. It remains very rare to find research that focuses on examining in depth how local actors build shared awareness, interpret systemic crises, and actively formulate local solutions under the constraints of a restrictive bureaucracy.

Therefore, this study aims to address the limitations of the existing literature through a qualitative phenomenological approach. This study purely explores the subjective

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experiences of staff at the Bekasi City BPKAD through three phenomenological themes: technical system barriers, human resource adaptation dynamics, and forms of organisational response, as well as how these factors impact the effectiveness of digital financial reporting. To comprehensively analyse practitioners' experiences, this study employs [Weick \(1995\)](#) Sensemaking Theory to examine how individuals make sense of the uncertainty within digital systems, as well as [Dimaggio & Powell \(2021\)](#) Institutional Theory to unpack the compliance pressures (isomorphism) exerted by central authorities.

2. Literature review

2.1 Sensemaking Theory (Karl Weick)

Sensemaking is a process of rationalisation in which individuals attempt to structure the unknown or highly ambiguous in order to understand it and act upon it logically ([Weick, 1995](#)). This theory focuses on how humans organise, interpret, and assign meaning to situations that are shocking or disrupt daily routines (shock/disruption). In the context of implementing the SIPD-RI application, when officials face sudden system failures or changes to the regulatory structure of expenditure accounts, they will undertake a retrospective glance (looking back to summarise environmental cues). It is this sensemaking process that triggers collective discussion and gives rise to normalisation or local adaptation, so that public service operations and fiscal reporting can continue to function even within a fragile system.

2.2 Institutional Theory (DiMaggio & Powell)

Institutional Theory explains the phenomenon of why organisations within a bureaucratic ecosystem tend to exhibit structural and behavioural homogeneity, a process known as isomorphism. [Dimaggio & Powell \(2021\)](#) divide this into three main dimensions, with this study focusing on coercive isomorphism. This concept highlights how an organisation (the Bekasi City BPKAD) adopts a specific structure or application system (SIPD-RI) not purely due to rational calculations regarding efficiency, but rather as a result of legal pressure, the threat of sanctions (such as the withholding of General Allocation Funds), and an absolute mandate from a more powerful hierarchical institution (the Ministry of Home Affairs). This coercive dominance often gives rise to the phenomenon of decoupling, namely a situation where organizations comply with formal rules on paper, yet in the real world (at the operational level) they independently build shadow systems to keep the organization running.

2.3 Focus of the Phenomenological Study

From a qualitative perspective, this study aims to explore the essence of the phenomenon across four narrative focuses:

1. The Construction of the Digital System Crisis: Examining practitioners' experiences when faced with centralised application infrastructure that frequently fails to function at critical moments.
2. Sensemaking and Human Resource Adaptation: Capturing individuals' perspectives on navigating limitations in competence and ambiguities in technical guidelines.
3. Institutional Pressure and Organisational Mitigation: Outlining the tactical steps taken by BPKAD management to maintain legal compliance whilst creating a local

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operational safety net.

4. Implications for Reporting Performance: Understanding how efforts to make sense of and mitigate the crisis result in the maintenance of accountability and the timeliness of financial reports.

3. Methodology

This study was designed purely using a qualitative approach within the phenomenological tradition to explore in depth the meaning of the lived experiences of civil servants. The focus of the study was directed towards the subjects' awareness, inner turmoil, interpretation, and adaptive actions in response to the reality of digital financial reporting at the Bekasi City BPKAD. Data collection and determination in this study were organised as follows: Data Collection Method: Primary data was gathered through semi-structured in-depth interviews to obtain natural and in-depth narratives. Informant Selection Technique: Purposive sampling was used, requiring criteria based on the depth of the subjects' direct experience in operating the system. Composition of Key Informants: The informants in this study comprised 5 (five) employees within the Bekasi City BPKAD, including:

- Informant 1: Secretary of the BPKAD (representing the Top Management).
- Informant 2: Junior Expert in Central and Regional Finance (AKPD) in the Budget Division.
- Informant 3: Junior Expert in Central and Regional Finance (AKPD) in the Accounting Division.
- Informant 4: Junior Computer Technician.
- Informant 5: Junior Computer Technician.

Data analysis was conducted using the interactive qualitative data analysis model [Miles et al. \(2014\)](#), comprising the following stages:

1. Data Reduction: Coding interview transcripts rich in everyday narratives, then distilling the essence of the raw experiences
2. Data Display: Organising clusters of phenomena into a conceptual matrix narrative that links practitioners' stories with the theory employed
3. Drawing Conclusions: Using the bracketing (epoche) technique to set aside the researcher's initial assumptions in order to purify the findings voiced directly by the actors in the field.

4. Results and Discussion

Understanding the System Infrastructure Crisis

The root cause of the fundamental complaints from SIPD-RI users at the Bekasi City BPKAD lies firmly in the nationally scaled centralized server architecture. The accounts of those interviewed are dominated by operational difficulties during peak periods (such as the drafting of the KUA-PPAS, year-end budget disbursements, or deadlines for the adoption of the APBD). During these phases, the Ministry of Home Affairs' SIPD servers are

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simultaneously accessed by thousands of local governments across Indonesia, which immediately triggers downtime, access delays (latency), and prolonged gateway time-outs.

This was directly confirmed by Informant 5, who highlighted the root of the technical infrastructure issues at the central level:

“The difficulties when using the application are certainly due to the system being centralised and the scale of users across Indonesia; bottlenecks often occur at the start, the application cannot be accessed, gateway time-outs... In terms of network bandwidth, Bekasi City already has sufficient capacity; the issue lies with the Ministry of Home Affairs’ server. It’s like forcing too many vehicles onto a narrow road.”

In fact, to work around the system’s paralysis during working hours, officials were forced to drastically alter their working patterns. Informant 5 added,

“Towards the end of the year, the application was completely inaccessible during working hours; eventually, we had no choice but to use it from midnight onwards.”

In line with this, Informant 4 also highlighted issues during critical phases:

“When there is migration or integration between systems... we often encounter database bottlenecks during peak season. Particularly at the end of the financial year, and then at the deadlines for monthly reporting, which cause the system to slow down and frequently crash.”

From the budget team’s perspective, Informant 2 complained about disruptions coinciding with crucial stages and sudden regulatory changes:

“The most common obstacle is SIPD server disruption as we approach key budgeting stages, such as the submission of the KUA, the drafting of the RKA, or the finalisation of the APBD... Furthermore, we also frequently face situations where regulations change, account structures change, and these adjustments are immediately implemented in SIPD-RI, even though we have not yet been officially informed.”

The crisis of ambiguity resulting from the fragility of these centralised servers is not a phenomenon exclusive to the city of Bekasi. Empirical studies by [Pamungkas & Abdullah \(2026\)](#) in Wonogiri Regency and [Wurara et al. \(2024\)](#) in the city of Tomohon also documented similar complaints. The same was also demonstrated in Bogor Regency, where, by the end of the evaluation period, the server was difficult to access and led to fragmentation in the completion of financial reporting tasks ([Hendra & Pradana, 2023](#)). Furthermore, [Dwidya et al. \(2023\)](#) in their study at Mataram City General Hospital found that the SIPD application still lacked essential features, forcing officials to work twice as hard using manual systems to maintain accountability. Through the lens of sensemaking theory, this infrastructure failure was not interpreted by officials as merely a routine technical glitch. As outlined by Weick et al. [Weick et al. \(2005\)](#), in a crisis situation (flux), the organizational process begins when actors bracket various irregular signals into a communicable understanding. At the BPKAD, officials interpreted this as a ‘crisis of ambiguity’ that threatened the service's credibility and required a comprehensive response (a springboard to action).

Dynamics of Human Resource Capacity and Civil Servants’ Self-Adaptation

The migration process from local systems to a single, nationwide cloud-based system has

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forced civil servants to respond swiftly to operational changes. However, the field reveals disparities in digital literacy and regulatory understanding amongst civil servants in Regional Government Agencies (OPDs). This complexity is exacerbated by the absence of intensive technical guidance from the developing ministry.

Informant 2 highlighted this human resource disparity, which significantly slows down the pace of document verification:

“There is a disparity in the capabilities of operators across local government agencies. Some LGAs have operators who already understand the process, but others still face difficulties, both technical and procedural. This is what causes the TAPD verification process to take longer, as administrative and technical errors are still being encountered.”

This issue regarding data input quality was also confirmed by Informant 4:

“There are challenges in terms of data cleaning due to the lack of preparedness among some operational staff to input data correctly, resulting in errors when the data is consolidated.”

The direct impact of system pressures and staff limitations is felt in the form of a deterioration in the daily workflow. Informant 1 provided a perspective on the team’s workload:

“The impact is quite noticeable. Work gets delayed, the team’s workload increases because they have to manually re-recap the data, and the risk of input errors also rises due to working under time pressure. If disruptions occur during the reporting period, the team may have to work overtime.”

Amid these limitations, the staff’s instinct for sensemaking takes over. Staff adapt by strategising data entry times, engaging in collective retrospective interpretation, exchanging information outside formal channels, and being forced to adapt through trial-and-error. The shared experience of surviving under systemic pressure actually fosters cross-departmental solidarity and sparks a spirit of self-directed adaptability at the staff level. This adaptation and repeated sensemaking is a natural process in which users transform the uncertainty of Enterprise Systems implementation into agreed-upon routines and professional identities (Svejvig & Blegind Jensen, 2013).

Institutional Pressure and Organisational Response

The Bekasi City BPKAD’s steadfast refusal to abandon the SIPD-RI, even though the system proved to be fragile in its early stages, is a perfect illustration of coercive isomorphism. [Nazwa & Neneng \(2025\)](#) confirm that the use of SIPD-RI in Bekasi City was largely driven by regulatory compulsion to secure TPP recommendations and avoid sanctions regarding the delay of General Allocation Funds (DAU), rather than purely because the application was already considered user-friendly. Compliance with Jakarta was the only absolute path. However, compliance does not mean passively lamenting the situation. Caught between ministerial pressure and the imperative of local service delivery, the top management of the BPKAD formulated an innovative and measured organisational response.

The management approach to handling this crisis is responsive and participatory, as emphasised by Informant 1:

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“Management is usually quite responsive. The first step is usually to ask the technical team to identify the root cause first, whilst ensuring there is a temporary solution so that operations can continue... The process isn’t strictly top-down; it usually starts with reports from users and the technical team, then is discussed together in a coordination forum involving finance, planning, IT, and management.”

This process of organisational sensemaking resulted in two adaptive policies at the local level (decoupling):

1. Establishment of an Internal Helpdesk/Admin Team (Troubleshooting Group) To bridge the communication deadlock with the sluggish national helpdesk, the BPKAD formed an internal task force. Informant 3 stated:

“In Bekasi City, there is a SIPD admin team. Every division within the BPKAD has its own admin... Issues that we can resolve internally are handled by the SIPD admin team (initial troubleshooting).”

2. Development of the Local SIPD Application (Data Safety Net) Given that SIPD-RI lacks features for local needs, BPKAD launched the Local SIPD as a modification of the existing application to ensure data remains valid when SIPD-RI is accessed by BPK auditors. Informant 4 confirmed that this decoupling practice is authorised at the regional level:

“In terms of supporting regulations, we have also issued a Regional Head’s Decision stating that this application serves as a supplementary application. So, when questioned by the BPK, this data will be considered valid... In fact, this local application is merely a modification of the previous one to comply with the new regulations.”

Informant 5 also highlighted the importance of this local backup:

“We face significant difficulties when the system is centralised, such as with SIPD, which does not provide an API. The financial data is disconnected from our other applications (such as Simpelbang). With a local backup, even if SIPD is inaccessible, we still have the data and can maintain transparency.”

The decision to utilise these two systems is, in fact, a survival strategy that has also been adopted by several other regions. In Denpasar City, financial reporting management still relies heavily on the SIPKD companion application because SIPD is not yet capable of functioning fully on its own ([Tekan & Romarina, 2024](#)). The decision to maintain two system entities during the transition period appears to be a strategic move by the region to safeguard accountability in reporting. This action also indirectly adheres to the philosophy of e-budgeting that reporting systems need to facilitate transparent good governance controls ([Andhayani, 2023](#)).

Implications for the Effectiveness of Digital Financial Reporting

The severe impact of central server issues was mitigated thanks to the successful implementation of risk mitigation measures at the management level. The parallel operation of the two system entities did not compromise transparency; rather, it provided a means of cross-checking data accuracy. In addition to maintaining data quality, consistent internal control has also proven capable of boosting the performance of civil servants, as demonstrated by a similar study in the City of Tangerang, which concluded that the

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reliability of the reporting system is highly correlated with the effectiveness of internal control [Fitdina et al. \(2020\)](#) Continuous oversight through leadership commitment is vital to guide staff behaviour so that they do not disregard applicable regulations ([Amroni & Taufan, 2024](#)).

Informant 3 explained the evaluation and reconciliation process as follows:

“We carry out cash reconciliation in each local government agency, so the integrated data must be valid because the figures have to match... so that a solution can be implemented.”

Although in practice officials have to re-enter data (double-entry), the effectiveness of financial reporting is maintained. The APBD report has proven to be presented in a lawful and accountable manner, and meets regulatory deadlines. This is confirmed by top management, Informant 1:

“After the solution (internal policy) was implemented, things have improved significantly. Technical issues still arise occasionally, but not as severely as before. Overall, the reporting process is now more stable, faster, and coordination between teams is also smoother.”

Despite various infrastructure constraints and regulatory pressures (coercive isomorphism), crisis mitigation and the intelligent decoupling of systems have proven capable of upholding the integrity of local accountability. This is consistent with recent findings by [Tri et al. \(2025\)](#) in Gorontalo Province, which confirm that the implementation of the SIPD, coupled with a robust Internal Control System (SPI), will have a positive and significant impact on improving the quality of financial reporting. Ultimately, system innovations such as SIPD do indeed promise efficiency and integrated governance, but their success is largely determined by the synergy between the reliability of the central system and the adaptability, organizational resilience, and internal control capabilities of local actors. This phenomenological narrative clearly underscores that the effectiveness of government digital transformation cannot be relied upon solely on the prowess of the application technology per se, but is largely determined by the skill in sensemaking and the organizational resilience of local actors in overcoming structural dysfunctions.

The implementation of e-government policies through the Local Government Information System (SIPD) is essentially aimed at improving the quality of planning, accounting processes and local financial reporting in a transparent and accountable manner ([Firdaus & Cholik, 2024](#)). However, as evidenced by phenomenological findings at the Bekasi City Regional Treasury Office (BPKAD), the effectiveness of the programme and the implementation of the SIPD policy are highly dependent on the actual readiness of infrastructure and adaptation at the local level ([Chinda & Abdul, 2022](#)). The local government accounting and financial reporting processes idealised by the centralised system often clash with operational constraints on the ground, thereby requiring local government officials to seek adaptive solutions to ensure that accountability objectives are still met ([Rizal & Amrie, 2024](#)).

Furthermore, the success of mitigation measures such as decoupling systems—for instance, the use of the ‘Local SIPD’ as a backup at the Bekasi City BPKAD—cannot be separated from the crucial role played by human resource capacity and the optimised use of

information technology (IT). Various empirical studies confirm that the use of IT, balanced with HR competencies, organizational commitment, and adequate oversight, has a significant impact on the reliability and value of local government financial reporting information ((Thebora et al., 2017); (Putri et al., 2022); (Rahayu & Andini, 2021)). Consequently, the sensemaking actions of BPKAD officials in establishing a data safety net have proven to be a critical competency capable of bridging the gap between the limitations of a centralised system and the demands for reliable financial reporting.

5. Conclusion

This phenomenological study concludes that the implementation of SIPD-RI at the Bekasi City BPKAD essentially reflects the struggle between the pressure to comply with central government requirements for financial reporting integration and the harsh reality of the nation's limited digital infrastructure readiness. Regional participation is absolutely shaped by the bonds of coercive isomorphism. Despite being hit by server crises and initial human resource vulnerabilities, the Bekasi City BPKAD apparatus did not take the path of fatalistic resistance. Instead, amidst operational ambiguity, the organisation optimally activated the process of sensemaking. They interpreted the system disruption as a crisis demanding the creation of a safety net, leading to the implementation of a decoupling policy in the form of a responsive internal helpdesk team and the complementary Local SIPD application. It is this pragmatic, adaptive solution that ultimately became the unsung hero in smoothing the digital transition, safeguarding the APBD cycle, and ensuring financial reporting remains transparent and accountable to the people of Bekasi City. It is recommended that the Central Government (Ministry of Home Affairs) should not focus solely on regulatory authority, but should instead bring about a technical revolution through a massive nationwide expansion of broadband capacity (server bandwidth) and the optimization of a more proactive complaints service. Inter-system integration should be facilitated by transparently opening API channels, freeing the workflow of local government officials from the tedious duplication of data entry. It is recommended that the Bekasi City BPKAD continue to strengthen adaptive practices within the framework of formal Standard Operating Procedures (SOPs) regarding the governance of internal helpdesk communications, as well as regularly updating dual-application policies during the SIPD-RI transition period to ensure legal certainty and protection for officials in the future.

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