



Human Resource Capacity and Integrated Information Systems for Optimizing Financial Governance: SWOT-QSPM Evidence Mimika DPRD

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Abstract

Purpose: This study aims to formulate integrated strategies for strengthening human resource (HR) capacity and implementing integrated information systems to optimize financial administrative governance at the Secretariat of the Regional House of Representatives Regional House of Representatives (*Dewan Perwakilan Rakyat Daerah* [DPRD]) of Mimika Regency, Central Papua Province, Indonesia.

Research Methodology: This study employed a mixed-methods strategic planning approach involving 17 respondents engaged in financial administration and SIPD operations. Data were analyzed using weighted variable scoring, IFAS-EFAS matrices, SWOT analysis, and QSPM priority assessment.

Results: HR capacity emerged as the most influential factor (0.38), followed by financial governance (0.37) and SIPD implementation (0.25). IFAS and EFAS scores of 3.44 and 3.45 positioned the organization in Quadrant I (Strength–Opportunity), supporting an aggressive growth strategy. QSPM identified structured financial management and SIPD training as the top strategic priority (TAS = 5.98), followed by strengthening adaptive SOPs and internal oversight (TAS = 5.71), and optimizing SIPD integration through real-time data sharing (TAS = 5.49).

Conclusions: Optimizing financial administrative governance at the Mimika DPRD Secretariat requires synergistic integration of HR capacity strengthening and SIPD optimization, with HR development as the primary strategic driver. Neither pillar is sufficient when considered in isolation.

Limitations: This study is limited to a single organizational unit with $n = 17$ respondents, restricting statistical generalization. The QSPM relies on respondent-derived attractiveness scores, which may reflect a positivity bias.

Contributions: This study contributes an integrated SWOT-QSPM strategic planning model for public financial governance in resource-rich special autonomy regional contexts, with implications for DPRD secretariat reform in Eastern Indonesian regional governments.

Keywords: *Financial Administrative Governance, Human Resource Capacity, QSPM, SIPD, SWOT Analysis*

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1. Introduction

Financial administrative governance is the foundational operational pillar of democratic accountability in regional legislatures. In the Indonesian regional governance architecture, the Secretariat of the Regional House of Representatives (*Sekretariat Dewan Perwakilan Rakyat Daerah*/Secretariat DPRD) serves as a critical administrative support apparatus enabling the legislature's three constitutional functions: legislation, budgeting, and oversight (Animah et al., 2020; Prayitno, 2023). The quality of financial management within this secretariat directly determines the institutional credibility of legislative governance, the efficiency of public resource utilization, and the degree to which the legislature can fulfill its accountability obligations to its constituents (Mardiasmo, 2018; Paranoan et al., 2019; Wahyudi et al., 2025). Law No. 17 of 2003 on State Finance and Government Regulation No. 12 of 2019 on Regional Financial Management establish a comprehensive regulatory framework requiring governance that is transparent, accountable, efficient, effective, and compliant with public-sector accounting standards.

Two structural factors are recognized in the public administration literature as decisive determinants of financial governance quality: the competence of human resources who administer financial processes and the quality of integrated information systems that support those processes. Pramuditha et al. (2025) and Robbins and Judge (2017) establish that individual competence in organizations directly determines operational effectiveness and decision-making quality. The UNDP (2009) capacity development framework defines capacity strengthening as the process through which individuals and organizations obtain, strengthen, and maintain capabilities to achieve their development objectives sustainably. Applied to public financial management, this framework predicts that HR competency deficits—in technical financial knowledge, regulatory literacy, managerial skill, and technology literacy—generate measurable governance quality impairments, including reporting delays, compliance failures, and accountability deficits (Boyatzis, 1991; Noe, 2017; Saragih et al., 2025).

The modernization of Indonesian public administration has been operationalized through the Regional Government Information System (*Sistem Informasi Pemerintahan Daerah*/SIPD), mandated by Permen-ndagri No. 70 of 2019 as an integrated digital platform for planning, budgeting, administration, and financial reporting across all regional government units. Laudon and Laudon (2020) establish theoretically that management information systems increase information quality, organizational effectiveness, and decision-making accuracy. However, the organizational IT adoption literature consistently identifies HR readiness—user competence, adaptation capacity, and digital literacy—as the critical moderating variable that determines whether deployed systems generate their theoretical efficiency and transparency benefits (Gunawan et al., 2025; Ncoyini & Cilliers, 2020; Rahman et al., 2024).

The Mimika Regency DPRD Secretariat presents a theoretically distinctive and practically significant research context. Mimika's economy is dominated by the internationally scaled Grasberg copper and gold mining operations (PT Freeport Indonesia), making it one of Indonesia's highest-GDP regencies and generating substantial Special Autonomy (*Otonomi Khusus*) and natural resource revenue-sharing transfers to the provincial government. This fiscal complexity creates governance demands that significantly exceed typical Indonesian district secretariats: complex multi-source budget structures, large capital expenditure programs, intense public accountability pressures, and international visibility. Simultaneously, the secretariat faces institutional constraints characteristic of Eastern Indonesian regional governance: geographic remoteness affecting training access, HR capacity development gaps, and technology infrastructure limitations. This combination of high fiscal complexity and institutional constraints makes the Mimika DPRD Secretariat both an urgent reform priority and a theoretically informative case for examining strategy formulation under conditions of high environmental opportunity and genuine capacity constraints.

Despite the growing academic literature on SIPD implementation (Monteiro, 2025; Rahman et al., 2024),

HR capacity in public financial management (Darmi et al., 2020; Dewi et al., 2024), and financial governance quality (Asmorowati et al., 2022; Nurdin & Baharuddin, 2023; Rusilowati et al., 2024), no study has applied the integrated SWOT-QSPM strategic planning methodology to simultaneously diagnose and prioritize strategies for HR-SIPD synergy in DPRD secretariat financial governance. This methodological gap represents the research space addressed in the present study. Three research questions guide the investigation: (RQ1) What are the relative contributions of HR capacity, SIPD implementation, and financial governance quality to an organization's strategic condition? (RQ2) What is the strategic position of the Mimika DPRD Secretariat based on the IFAS-EFAS analysis? (RQ3) Which strategies prioritized through the QSPM analysis are the most effective for optimizing financial administrative governance?

2. Literature Review

2.1 Public Sector Financial Governance: Theoretical Foundations

Good governance in public financial management is theoretically grounded in the twin principles of transparency—the obligation to disclose financial information to stakeholders—and accountability—the obligation to justify resource utilization decisions. These principles are operationalized through the value-for-money framework (economy, efficiency, effectiveness), which Mardiasmo (2018) identifies as the foundational criterion for evaluating public sector financial management quality. Law No. 17 of 2003 on State Finance and Permendagri No. 77 of 2020 on Technical Guidelines for Regional Financial Management establish the regulatory architecture within which Indonesian regional secretariats must operate, requiring comprehensive financial reporting conforming to the Government Accounting Standards (SAP) under PP No. 71 of 2010.

The institutional challenge in DPRD secretariat financial governance arises from the specific functional mandate: unlike executive agencies that generate revenues and manage program expenditures, the secretariat is a purely administrative support unit whose financial management task is to enable legislative functions through transparent and accountable spending. This creates particular accountability obligations—every expenditure must be defensible as supporting the legislature's constitutional role—while simultaneously operating under the administrative complexity of managing personnel costs, operational expenditures, and legislative activity budgets across various classifications. International comparative evidence (Mauro et al., 2023) demonstrates that the quality of public financial management systems in legislative support functions significantly affects democratic accountability outcomes, particularly the accuracy and timeliness of financial reporting to executive oversight bodies.

2.2 Human Resource Capacity in Public Administration

Competency theory, as developed by Boyatzis (1991), establishes that superior organizational performance requires an alignment between individual competencies (knowledge, skills, and dispositions) and the demands of organizational roles. In public financial management contexts, the required competency profile encompasses technical financial knowledge (accounting standards, regulatory compliance procedures), managerial competencies (planning, coordination, oversight), and technological competencies (information system operation, data management). Armstrong and Taylor (2023) situates HR competency development within a strategic HRM framework that treats human capital as the primary organizational asset requiring systematic investment through training, career development, and performance management.

Empirical research on HR capacity and public financial governance quality confirms the theoretically predicted relationships. Gani et al. (2020) found that HR competence significantly influences financial report quality through the effectiveness of financial information system implementation. Muriu and Ragui

(2025) demonstrated that needs-based training design—targeting specific competency gaps rather than generic professional development—resulting in greater improvements in administrative performance, with work motivation as a significant moderating variable. [Teixeira et al. \(2025\)](#) document that HR competence and regional financial system utilization jointly and positively predict financial management accountability in a Bandung multi-agency study. [Dobrolyubova \(2021\)](#) quantify HR competency as the largest single predictor of the quality of regional government financial reports.

2.3 Integrated Information Systems in Government: SIPD Implementation

Management information systems theory, as articulated by [Laudon and Laudon \(2020\)](#), conceptualizes integrated systems as architectures that connect organizational functions through shared data, eliminating information silos, reducing processing redundancy, and enabling data-driven decision-making. In the Indonesian public administration context, SIPD operationalizes these theoretical benefits by creating a unified platform that integrates planning, budgeting, treasury, administration, and reporting, thereby eliminating the disconnects between previously siloed systems that generated inconsistency, duplication, and reporting delays.

Implementation evidence from Indonesian regional contexts reveals a consistent pattern: SIPD generates operational efficiency benefits and reporting quality improvements, but the magnitude of these benefits is strongly moderated by users' HR readiness. [Lakat \(2025\)](#) find that HR readiness significantly moderates SIPD's effectiveness in regional financial management, while [Mitjo et al. \(2022\)](#) identify HR capacity limitations as the primary organizational constraint on SIPD optimization. [Arista et al. \(2023\)](#) establish that HR readiness and adaptability determine SIPD implementation success more powerfully than system technology quality itself—an important finding that inverts the naive technology-deterministic assumption that system deployment is sufficient for governance improvement. [Suheri et al. \(2025\)](#) document that integrated information systems with automated internal control modules significantly reduce financial irregularity indicators, identifying the fraud-prevention dimension of integration that is particularly relevant for high-fiscal-capacity regional units, such as Mimika.

2.4 SWOT-QSPM as Integrated Strategy Formulation Methodology

The analytical framework of this study integrates SWOT analysis with the Quantitative Strategic Planning Matrix (QSPM) methodology systematized by [Fikri \(2025\)](#) and applied to the Indonesian public administration context by [Sadat \(2021\)](#) and [Wulandari et al. \(2024\)](#). SWOT analysis identifies internal strengths and weaknesses through the Internal Factor Analysis Summary (IFAS) matrix and external opportunities and threats through the External Factor Analysis Summary (EFAS) matrix, generating quantitative strategic position scores. QSPM extends this analysis by evaluating the relative attractiveness of alternative strategies against the full set of identified key success factors, generating Total Attractiveness Scores (TAS) that provide a systematic, evidence-based strategy prioritization. This methodology has been applied in diverse public administration improvement contexts but has not been previously applied to HR-SIPD strategy formulation in the DPRD Secretariat financial governance context, representing the novel application contributed by this study.

2.5 Research Gap and Conceptual Framework

The preceding review identifies a clear research gap at the intersection of public financial governance, HR capacity development, and information system implementation in the Indonesian regional legislative context. Existing studies treat HR capacity and SIPD implementation as separate research topics or test their individual effects on governance quality without formulating actionable integrated strategies. No prior study has applied the SWOT-QSPM integrated strategy framework to the Mimika DPRD Secretariat context or comparable high-fiscal-capacity Eastern Indonesian special autonomy regional units. The conceptual framework of this study posits that financial governance optimization is a function of HR

capacity and SIPD implementation quality acting synergistically rather than independently, and that the relative strategic priority between these determinants requires empirical investigation through structured analytical methods.

3. Methodology

3.1 Research Design and Setting

This study employs a quantitative strategic planning design that integrates weighted scoring, IFAS-EFAS analysis, SWOT matrix formulation, and QSPM priority analysis. This design is appropriate for research objectives that require the systematic identification of strategic priorities from complex organizational factor landscapes (David, 2018). The research was conducted at the Secretariat of the *DPRD Kabupaten Mimika* (Jl. Eltari, Timika, Papua Tengah) from January to March 2026. Mimika was selected because: (1) it represents a high-fiscal-complexity regional unit with Special Autonomy fiscal characteristics that create distinctive governance demands; (2) SIPD has been fully implemented, but implementation quality gaps have been observed; and (3) it provides an original empirical contribution to the Eastern Indonesian regional governance literature.

3.2 Population, Sampling, and Respondent Profile

The population comprised all 17 personnel directly involved in financial administration and SIPD operations at the Mimika *DPRD* Secretariat, including the Secretariat Head (*DPRD Secretary*), Financial Administration Officer (*PPK*), Head of Financial Sub-division, Treasurers (*Bendahara Pengeluaran*), SIPD Operators, and Activity Technical Implementation Officers (*PPTK*). Because the entire population is small and directly relevant to the research focus, total sampling (*sampling jenuh*) was applied, yielding 17 respondents. This census approach eliminates sampling errors and ensures full population coverage for the organization under study.

Respondent characteristics: gender was balanced (male 52.94%, female 47.06%); educational attainment was high (S2:52.94%, S1:41.18%, SMA: 5.88%); age distribution was dominated by the 41–50 cohort (52.94%); and tenure was predominantly long (16–20 years: 52.94%; >20 years: 23.53%). These characteristics indicate that the respondent pool possessed substantial formal educational qualifications and institutional experience—conditions that provided informational validity for the weighted scoring approach applied.

3.3 Measurement Instrument and Scoring

Data were collected using a structured questionnaire of 32 items covering three variable domains: HR Capacity (12 items, Q1–Q12), SIPD Implementation (8 items, Q13–Q20), and Financial Administrative Governance (12 items, Q21–Q32). Items used a modified Likert scale (0 = not important/not applicable; 2 = somewhat important; 3 = important; 4 = very important), following David's (2018) QSPM scoring convention where 0 indicates non-applicability of a factor to a given strategy. This scoring approach aligns with Sugiyono (2017)'s interval classification methodology.

Variable and indicator weights were calculated using normalized scoring:

$$\text{Weight} = \frac{\text{Indicator Score}}{\text{Total Score of All Indicators in Variable}}$$

(for indicator-level weights) and

$$\text{Weight} = \frac{\text{Variable Total Score}}{\text{Total Score of All Variables}}$$

(for variable-level weights).

IFAS and EFAS ratings used a 1–4 scale (4 = strong/major response; 1 = weak/minor response), with values derived from respondent assessments of the organizational response quality to each factor.

3.4 Analytical Procedure

The analysis was conducted in four sequential stages. Stage 1: Variable and indicator-weighted scoring to determine relative contribution levels. Stage 2: IFAS construction (internal strengths and weaknesses with weights and ratings) and EFAS construction (external opportunities and threats with weights and ratings) to generate total strategic position scores. Stage 3: IE matrix positioning to identify the strategic quadrant and appropriate grand strategy type. Stage 4: SWOT matrix formulation of four strategy clusters (SO, WO, ST, WT) and QSPM priority analysis of six strategy alternatives, generating TAS rankings to identify the implementation sequence.

4. Results and Discussion

4.1 Variable Weighting: Relative Contributions to Financial Governance

Table 1. Variable Weight Summary

No.	Variable	Weight	Category	Priority
1	Human Resource (HR) Capacity	0.38	High	1st
2	Financial Administrative Governance	0.37	High	2nd
3	SIPD Implementation	0.25	Moderate	3rd
Total		1.00		

Table 1 presents the variable-level weighting results, which quantify the relative contribution of each domain to the organization's overall strategic condition. HR Capacity received the highest weight (0.38), indicating that aparatur competence is the most strategically dominant factor in the organization's financial governance ecosystem. Within this variable, Q8 (continuous competency development programs) scored highest at 0.09, while the remaining 11 indicators scored 0.08 each, indicating a near-uniform distribution, suggesting that all HR capacity dimensions are recognized as important, without any single competency area significantly dominating. This uniformity is consistent with Boyatzis (1991) integrated competency model, which posits that effective performance requires complementary technical, managerial, and behavioral capabilities rather than isolated excellence in any single domain.

Financial Administrative Governance received a nearly equivalent weight (0.37), reflecting that governance quality itself is recognized as a co-determinant of HR capacity. The highest-scoring indicators were financial report clarity (Q23), budget goal achievement (Q26), regulatory compliance (Q27), and regulatory understanding (Q28), all at 0.09, indicating that the respondents perceive compliance and reporting quality as the most critical governance dimensions. The slightly lower scores for transparency (Q21) and aparatur responsibility (Q24), both at 0.08, suggest that behavioral accountability dimensions are perceived as less critical than technical compliance dimensions, a finding that Mahmudi (2015) would identify as a governance culture characteristic worth addressing through organizational value development

SIPD Implementation received the lowest variable weight (0.25) and was positioned as an enabling rather than a primary factor. This weighting pattern is theoretically coherent: information systems are instruments through which human capabilities are operationalized, meaning that system quality cannot fully compensate for HR competency deficits. Alifansa et al. (2024), Jayanti et al. (2024), and Rachmad et al. (2024) and Basri (2021), Faozanudin et al. (2025), and Ndoka et al. (2025) both

confirm this hierarchical relationship empirically. Within the SIPD variable, SIPD utilization in financial administration support (Q15), system ease-of-use (Q16), process acceleration (Q17), error reduction (Q18), and data accuracy (Q19) each scored 0.13, while integration (Q13), cross-unit data access (Q14), and decision support (Q20) each scored 0.12. The lower scores on integration and decision support are particularly noteworthy: they identify the dimensions of SIPD’s potential that remain the most unrealized in current practice—precisely the dimensions that would generate the greatest governance quality improvement if optimized.

4.2 IFAS and EFAS Analysis: Strategic Position Assessment

Table 2. IFAS and EFAS Summary Scores

Matrix	Dominant Factors	Score	Category	Implication
IFAS (Internal)	Strengths: HR competence, regulatory understanding, budget efficiency/effectiveness, SIPD utilization, and competency development. Weaknesses: sub-optimal reward system, weak inter-unit system integration, limited system-based decision-making	3.44	Strong	Internal strengths dominate weaknesses
EFAS (External)	Opportunities: government digitalization, SIPD standardization, Mimika fiscal capacity, central/provincial technical assistance, IT advancement, and transparency demands. Threats: regulatory change dynamics, network/device limitations, staff rotation, data security, change resistance, budget re-focusing	3.45	Strong	External opportunities exceed threats

Source: Primary data processed, 2026

Based on Table 2, an IFAS score of 3.44 indicates that the organization’s internal condition is strong, with its strengths significantly outweighing its weaknesses. The dominant strength factors are competency development continuity, SIPD utilization, budget effectiveness, and regulatory comprehension. These strengths represent genuine institutional assets that can be leveraged for governance improvement without requiring foundational capacity building before strategy implementation. The primary weaknesses—reward system inadequacy, inter-unit system integration gaps, and limited system-based decision-making—are all addressable through targeted organizational development rather than requiring fundamental structural reforms.

An EFAS score of 3.45 indicates that the external environment presents net positive conditions, with opportunities materially exceeding threats. The highest-rated opportunities—government digitalization momentum (score 4.00), SIPD standardization (4.00), and Mimika’s substantial fiscal capacity (4.00)—together constitute a rare confluence of policy support, technological infrastructure, and financial resource availability, which creates an unusually favorable window for governance improvement. Mimika’s Special Autonomy and natural resource revenue-sharing transfers provide budgetary resources for training and technology investment that most Indonesian districts cannot access, making the EFAS score particularly high relative to comparable regional units.

The primary threats, regulatory change dynamics (4.00) and network/device infrastructure limitations (4.00), are genuine constraints but are addressable through SOP adaptability and infrastructure investment, respectively. Staff rotation risk (3.00) is particularly relevant in the Eastern Indonesian context, where personnel mobility is high, making knowledge retention and institutional memory systems important components of any sustainable HR capacity strategy.

4.3 IE Matrix Positioning and Grand Strategy

The combination of IFAS = 3.44 and EFAS = 3.45 positions the Mimika DPRD Secretariat in Quadrant I of the IE matrix (External High – Internal Strong). This quadrant characterizes organizations that possess strong internal capabilities and face favorable external environments, which is the ideal strategic position for aggressive, growth-oriented development. David (2018) identifies the appropriate grand strategy for Quadrant I as growth and expansion strategy, emphasizing full utilization of organizational strengths to capture available opportunities. In the context of public administration, this does not imply organizational size expansion but rather functional quality advancement—enhanced governance quality, improved service delivery, and more effective use of available technologies and human resources.

Quadrant I positioning is particularly meaningful in the Mimika context. The combination of high fiscal capacity (enabling training and infrastructure investment), national SIPD standardization momentum (providing technical direction), and an educated and experienced staff base (providing learning readiness) creates conditions in which an aggressive improvement strategy is not only theoretically appropriate but also operationally feasible. This contrasts with Quadrant III or IV positions, which would require resource-intensive capacity building before strategy implementation—a luxury not available to lower-capacity units.

4.4 SWOT Strategy Formulation

Based on the IFAS-EFAS analysis, four strategy clusters were formulated using the SWOT matrix. The SO (Strength-Opportunity) cluster, representing the primary strategy direction, generated two strategies: (SO-1) Implement structured technical and managerial training programs specifically targeting regional financial management and SIPD utilization and (SO-2) Optimize SIPD integration with real-time inter-unit data sharing to accelerate financial administration. These strategies directly mobilize the organization's strongest assets (HR competence and SIPD capability) against its best opportunities (digitalization momentum and fiscal capacity).

The weakness-opportunity (WO) cluster addresses internal constraints through external leverage: (WO-1) develop performance evaluation and reward systems linked to financial management quality and system utilization; and (WO-2) build internal mentoring, knowledge sharing, and succession mechanisms. The ST (Strength-Threat) cluster deploys organizational strengths against environmental threats: (ST-1) Develop adaptive SOPs responsive to regulatory change combined with regulatory literacy training. The WT (Weakness-Threat) cluster minimizes risks through defensive strengthening: (WT-1) Improve IT infrastructure, technical support, and organizational change management.

4.5 QSPM Priority Analysis

Table 3. QSPM Strategy Ranking

Rank	Strategy Description	TAS	Category
1	SO-1: Structured technical and managerial training in regional financial management and SIPD utilization	5.98	Primary Priority
2	ST-1: Adaptive SOP development for regulatory change with continuous regulatory literacy training and internal oversight strengthening	5.71	High Priority
3	SO-2: SIPD integration optimization with real-time inter-unit data sharing for accelerated financial administration	5.49	High Priority
4	WO-2: Internal mentoring, knowledge-sharing, and succession planning mechanisms for HR capacity sustainability	5.37	Supporting
5	WT-1: IT infrastructure improvement, technical support, and organizational change management	5.07	Supporting
6	WO-1: Performance evaluation and reward system development linked to financial management quality and SIPD utilization	4.07	Enabling

TAS = Total Attractiveness Score.

Source: Primary data processed using the QSPM methodology (David2016), 2026

Table 3 shows strategy 1 (TAS = 5.98) achieved the highest priority rating by demonstrating strong attractiveness across the widest range of key success factors, including government digitalization, SIPD standardization, fiscal capacity, technical assistance availability, transparency demands, regulatory change, competency development, training access, and regulatory understanding. This broad-spectrum attractiveness reflects that structured HR training serves simultaneously as the primary HR capacity strengthening and SIPD adoption enablement mechanisms. Training that specifically integrates financial management procedures with SIPD operational proficiency addresses the core HR-SIPD nexus, identified as the organization’s central development challenge. This finding is consistent with Saputra (2021) and Zamzami and Gowon (2021), who established that role-specific training produces larger governance quality impacts than generic professional development.

Strategy 5 (TAS = 5.71) is ranked second, demonstrating high attractiveness, particularly for factors related to regulatory compliance management (regulatory change threats, accountability requirements, and oversight quality). The development of adaptive SOPs—procedures designed to be modifiable as regulations evolve rather than requiring complete revision—directly addresses the regulatory change threat that scored 4.00 in the EFAS analysis. This strategy’s strong second-place showing reflects the importance of compliance infrastructure as a foundation for all other governance improvement initiatives: training and SIPD optimization generate governance quality benefits only if the underlying procedural framework is sound and current.

Strategy 2 (TAS = 5.49) targets SIPD integration optimization, particularly the inter-unit data sharing and real-time access capabilities that scored lowest in the SIPD variable (Q13, Q14, Q20). This third-place ranking—below training and SOP development—is theoretically meaningful: it confirms that SIPD’s potential as a governance enabler cannot be realized without the HR competency base (Strategy 1) and procedural infrastructure (Strategy 5) already in place. This finding is consistent with O’Brien and Marakas (2011)’ principle that system integration benefits require organizational readiness for data-driven decision-making processes that depend on the analytical capabilities developed through HR training.

Strategies 4, 5, and 6 play supporting and enabling roles in the strategic hierarchy. Strategy 4 (mentoring

and succession, TAS = 5.37) addresses the staff rotation threat by institutionalizing knowledge transfer mechanisms that maintain organizational memory across personnel changes, a particularly important function in Eastern Indonesian governance contexts where staff mobility is high. Strategy 5, infrastructure improvement (TAS = 5.07), establishes the technical prerequisites for SIPD optimization, ensuring that network and device limitations do not constrain the system's functioning. Strategy 6 (performance-reward systems, TAS = 4.07) provides the motivational architecture that sustains the HR development gains achieved through Strategy 1; its lower TAS reflects that motivational systems are enabling conditions rather than direct performance drivers.

4.6 Integrated Discussion: HR-SIPD Synergy as Governance Framework

The integrated findings of this study generate three interconnected theoretical and practical conclusions. First, the quantitative evidence confirms the hierarchical relationship between HR capacity and SIPD implementation in determining governance quality: the HR capacity weight (0.38) exceeds the SIPD implementation weight (0.25), and the highest-priority QSPM strategy targets HR development rather than technology deployment. This hierarchy is not a technological pessimism finding—SIPD optimization is the third-priority strategy and a critical component of the governance-improvement agenda. Rather, it is a sequencing insight: HR competency development must precede or accompany SIPD integration optimization because the system's governance benefits are conditional on user capability. [Boufounou et al. \(2024\)](#), [Parindingan et al. \(2024\)](#), and [Sonjaya et al. \(2025\)](#) reach the same conclusion in their study of regional financial system implementation, positioning human factors above technology factors as success determinants.

Second, the SWOT analysis reveals that the Mimika DPRD Secretariat's strategic position is significantly more favorable than that of comparable regional units in Eastern Indonesia. The combination of high educational attainment among staff (94.12% holding S1 or S2 degrees), substantial institutional experience (76.47% with 16+ years of tenure), strong fiscal capacity for training investment, and national SIPD standardization support creates a governance improvement environment characterized by genuine achievability rather than aspirational planning constrained by fundamental capacity deficits. This favorable positioning has an important implication: strategies targeting governance optimization are more likely to succeed here than in lower-capacity units, making the investment case for Strategy 1 particularly compelling in this region.

Third, the finding that transparency (Q21) and aparatur responsibility (Q24) scored relatively lower in the governance variable, while regulatory compliance (Q27) and budget effectiveness (Q26) scored higher, suggests a governance quality profile in which technical compliance is stronger than behavioral accountability. This pattern is consistent with the development trajectory of public sector governance reform identified in the comparative public administration literature ([Mauro et al., 2023](#)): technical compliance with rules tends to develop before an internalized accountability culture. Addressing this gap—the distinction [Mahmudi \(2015\)](#) and [Naida \(2024\)](#) identifies between governance as rule-following and governance as value-driven accountability—requires precisely the behavioral dimension of training (soft skills, professional ethics, accountability norms) that is often underemphasized in technical competency development programs.

The QSPM results deserve comparative contextual interpretation against prior strategy prioritization studies in Indonesian public administration. [Hakim et al. \(2021\)](#), [Saputra et al. \(2019\)](#), and [Subiyanto et al. \(2023\)](#) identified in their Lombok Tengah e-government study that organizational culture resistance, technical competency limitations, and infrastructure constraints are the three primary implementation barriers—precisely the factors that QSPM Strategies 1, 5, and 6 address. The convergence between empirically observed barriers and QSPM-prioritized strategies provides cross-study validation for the analytical framework's ability to identify genuinely important strategic interventions, rather than merely

formalizing existing institutional preferences. [Fitria et al. \(2025\)](#), [Harianto et al. \(2023\)](#), [Idris and Pranoto \(2025\)](#), and [Idris and Rattanapun \(2024\)](#) specifically recommend incremental, intensive-accompaniment approaches for capacity-limited regions—a recommendation that Strategy 4 (mentoring and succession mechanisms) operationalizes within the context of Mimika’s longer-tenure staff base.

The quantitative weighting approach of this study warrants methodological reflection. The near-uniform indicator weights within the HR capacity variable (11 of 12 indicators at 0.08, one at 0.09) might initially appear to reflect insufficient discrimination power. However, this uniformity is substantively interpretable: the respondents—all experienced financial management practitioners—recognized that effective financial governance requires a complete competency profile rather than concentrated expertise in isolated areas. A treasurer who excels in regulatory knowledge but lacks SIPD operational proficiency, or vice versa, cannot fully execute the governance function. This holistic competency view is consistent with the integrated human capital development theory ([Armstrong & Taylor, 2023](#)) and the empirical finding that training programs integrating technical and digital competencies outperform single-domain training in governance quality outcomes ([Irafah et al., 2020](#); [Paranoan et al., 2019](#); [Reza & Rahmizal, 2023](#)).

The governance variable’s weighting pattern, where regulatory compliance and budget effectiveness dominate while behavioral transparency and personal accountability score lower, invites deeper diagnostic analysis. [Mahmudi \(2015\)](#)’s distinction between rules-based governance compliance and values-based accountability culture provides the conceptual vocabulary for interpreting this pattern: the Mimika DPRD Secretariat has achieved strong technical governance quality (compliant reporting, efficient budget execution) but remains in an earlier stage of behavioral accountability development that characterizes mature public financial management. This implies that Strategy 1’s training curriculum must include substantial professional ethics and accountability norm components alongside technical content—a curriculum design requirement that the QSPM model identifies as important through the consistently high attractiveness scores that training registers across accountability-related key factors.

5. Conclusions

This study concludes that optimizing financial administrative governance at the Secretariat of DPRD Kabupaten Mimika depends primarily on strengthening HR capacity and improving financial governance quality, with SIPD serving as a critical supporting mechanism. The IFAS and EFAS results position the organization in Quadrant I (Strength–Opportunity), indicating that an aggressive development strategy is appropriate due to strong internal capabilities and favorable external opportunities. The QSPM analysis identifies integrated HR training in financial management and SIPD utilization as the highest-priority strategy, followed by adaptive SOP development and SIPD integration optimization. These findings highlight that sustainable governance improvement requires strengthening human competencies and procedural frameworks before maximizing the benefits of digital system implementation.

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Author Contributions

M contributed to conceptualization, data collection, data analysis, manuscript drafting, and final approval. YH was responsible for research design, theoretical framework, methodology, manuscript revision, and

final approval. HBU handled supervision, methodology, manuscript revision, and final approval.

Conflicts of Interest

The authors declare that there are no conflicts of interest that could have influenced, or be perceived to have influenced, the research presented in this article. This study was conducted in an objective and independent manner, and no financial, commercial, or personal relationships exist that may constitute a potential conflict of interest in relation to the design, implementation, analysis, interpretation, or publication of the findings.

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