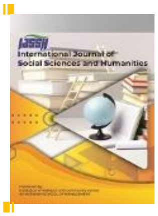

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Harmonization of Regulations on the Digitalization of Government Financial Accountability and Bureaucratic Reform at the Ministry of Communications and Digital Affairs

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Abstract

This study examines regulatory harmonisation in the digitalisation of state financial accountability and bureaucratic reform at the Ministry of Communication and Digital Affairs (Komdigi) of the Republic of Indonesia. Digital financial governance through DiGi.Ka, MonSAKTI, and OMSPAN, alongside Komdigi's role as the national Chief Technology Officer for the Electronic-Based Government System (SPBE), remains constrained by regulatory fragmentation, overlapping authority, and legal uncertainty concerning state losses in intangible digital assets. This study analyses the configuration of authority and regulatory gaps in Komdigi's financial system, and formulates an appropriate regulatory reform model to support integrated government financial governance. Using normative legal research with statute, analytical, and conceptual approaches, this study relies on secondary legal materials collected through library research and analysed qualitatively. The findings show that Komdigi's financial authority remains sectoral and fragmented, vertically governed by state finance and treasury laws while horizontally intersecting with electronic information and digital transformation regulations. This creates a legal vacuum in accountability standards for dynamic digital transactions and overlapping supervision. The study recommends a collaborative-governance-based harmonisation model through procedural codification, authority redefinition, and system integration to achieve accountable, legally certain, and effective bureaucratic reform.

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Introduction

The advancement of information technology has become the primary driver of digital government transformation, including the domain of state financial management. The Ministry of Communications and Digital Affairs (hereinafter referred to as Komdigi) now serves as the engine of digital transformation acceleration to support the national bureaucratic reform agenda. For instance, in the 2025 fiscal year, Komdigi proposed an additional budget of IDR 12.3 trillion to strengthen national digital transformation as part of the National Medium-Term Development Plan (RPJMN) 2025–2029 (Simanjuntak, 2024). Meanwhile, the total budget requirement for Komdigi in 2025 was estimated to reach IDR 20.11 trillion, yet the allocation provided was only IDR 7.72 trillion (Antara News, 2024), indicating a significant gap that must be addressed for the digitalization program to run optimally.

At the macro level, this digital government transformation has affected Indonesia's global standing. In the United Nations E-Government Survey 2024, Indonesia ranked 64th out of 193 countries, a jump of 13 positions from its previous ranking, reflecting progress in the implementation of the Electronic-Based Government System (SPBE) (Anas, 2024). However, challenges remain, particularly regarding infrastructure, human resources, and regulatory alignment among institutions. Therefore, the digital transformation of state finance is not merely a matter of technical modernization. It also demands a strong legal framework to ensure that accountability, transparency, and legal certainty are consistently upheld within bureaucratic reform.

The digitalization of state financial accountability has become an urgent priority within the modern bureaucratic reform framework. To address this challenge, Komdigi launched the 'DiGi.Ka' platform, a system designed to facilitate paperless financial accountability documentation integrated with national systems such as the Monitoring System for Ministry-Level Financial Applications (MonSAKTI) and the Online Monitoring System for Treasury and State Budget (OMSPAN), thereby enhancing internal efficiency and accountability (DiGi.Ka Portal, n.d.). Through this integration, budget data and the realization of Payment Orders (SPP), Payment Authorization Letters (SPM), and Fund Disbursement Orders (SP2D) from MonSAKTI (Ministry of Finance, n.d.) and OMSPAN (DJPB Kemenkeu, n.d.) can be accessed directly within DiGi.Ka to prepare accountability documents without the need for duplicate manual input (Khuluq et al., 2022).

As an example, DiGi.Ka has been equipped with an electronic signature (e-signature) feature protected by a One Time Password (OTP) via WhatsApp and other security measures. At the national level, the Ministry of Finance conducted an external reconciliation for Semester II 2022 between SPAN and SAKTI data automatically through MonSAKTI, demonstrating that integrated systems are increasingly applied in government institutions. Nevertheless, challenges remain in cross-agency system integration, human resource readiness, and regulatory certainty. Therefore, the implementation of DiGi.Ka must be supported by a strong legal framework so that the digitalization of financial accountability is not merely technological modernization (Basri & Rohim, 2025) but becomes a genuine instrument of transparent, accountable, and sustainable bureaucratic reform.

Bureaucratic reform in Indonesia demands an innovative and responsive state financial accountability system to make government governance more transparent and efficient. Strategic collaboration between the Ministry of State Apparatus Empowerment and Bureaucratic Reform (KemenPANRB) and Komdigi is principally aimed at strengthening the Digital Government initiative through SPBE as a framework for integrating public services and government administrative processes

(Komarudin et al., 2025). The implementation of SPBE is marked by an increase in the national SPBE Index. According to the 2024 KemenPANRB evaluation, the national index reached 3.12 with a "Good" rating, signaling improved institutional capacity in using electronic-based services (Widyantini, 2024).

Komdigi's role as the government's Chief Technology Officer (CTO) is also reflected in its support for SPBE infrastructure and application development for ministries, institutions, and local governments, including efforts to strengthen data centers and service interoperability (Istiyanto & Sutanta, 2012). Internationally, this achievement coincides with Indonesia's rise in the UN E-Government Survey 2024, reflecting the advancement of the government's digital capacity (United Nations, 2024). Despite this, significant challenges remain, including the need for regulatory harmonization that demands policy synergy, resource investment, and the strengthening of a legal framework so that digitalization truly accelerates bureaucratic reform comprehensively.

Komdigi has assumed the strategic role of national Chief Technology Officer (CTO), responsible for overseeing SPBE application development and infrastructure across all ministries, institutions, and regional governments (Kencono et al., 2024). As the national CTO, Komdigi aligns its digital transformation vision with the technical SPBE coordination mandate to ensure interoperability, security standards, and consistency of digital government services from the central to regional levels.

Komdigi also functions as the central authority conducting clearance of SPBE application expenditure at central agencies to avoid duplication and overlapping applications, consistent with Presidential Instruction No. 1 of 2025 on state expenditure efficiency (Muslimin et al., 2025). The success of this function is reflected in Komdigi's achievements. In the 2024 SPBE Evaluation, Komdigi ranked first among 615 central and regional agencies with an index score of 4.75 and a "Satisfying" rating (Kalangi, 2025). This achievement shows that technical coordination and application standards have been functioning well within the ministry. However, the integration of technology in government financial governance still faces significant regulatory and oversight challenges, despite platforms such as DiGi.Ka that facilitate paperless and integrated financial accountability (Nafisah et al., 2025).

Current laws and technical regulations have not fully anticipated the characteristics of digital transactions, ranging from electronic data protection and cross-system digital signatures to the interoperability of state financial applications (Siagian, 2024). For instance, Law No. 4 of 2023 on the Development and Strengthening of the Financial Sector (UU P2SK), which provides a foundation for digital financial innovation, does not fully open opportunities for application-based state financial accountability interoperability that integrates every ministry or state institution.

Furthermore, its implementing regulations are still in the drafting process and not yet optimal for use, so they do not yet cover the government financial system comprehensively. Digital financial system oversight tends to be more complex as it involves cybersecurity, automated system auditing, and personal data protection, which are areas where regulations remain fragmented across agencies such as Komdigi, the Financial Services Authority (OJK), and the National Cyber and Crypto Agency (BSSN).

According to a Ministry of Finance report, some government actors state that existing regulations are not yet flexible enough to support digital innovation (Anisa & Nawangsari, 2025) and are even considered an obstacle. Therefore, an integrated regulatory framework must be formulated to provide legal certainty, govern cross-agency oversight authority, and establish electronic audit standards so that financial digitalization can proceed accountably, securely, and in accordance with the principles of justice and legal certainty. The current regulatory fragmentation related to financial digitalization creates significant legal uncertainty. Although SPBE has been regulated through Presidential Regulation No. 95 of 2018 on Electronic-Based Government Systems, this regulation has not yet fully accommodated the dynamics of digital transformation in the government finance sector.

The Presidential Regulation addresses SPBE architecture, interoperability, security, and governance for central and regional agencies. However, it does not yet specifically regulate the mechanism for digitalizing complex financial accountability, such as cross-system electronic accountability across state financial systems. Presidential Regulation 95/2018 is currently under revision as an adjustment to technological developments and digital service integration between institutions (Antara News). The urgency of regulatory harmonization is increasing so that institutions do not implement digital policies partially or to different standards.

Fragmentation arises when agencies use their own digital platforms or financial systems without central regulatory coherence, creating risks of inconsistency, service duplication, and authority conflicts. International experience shows that countries with harmonized digital regulations are better able to maintain legal certainty and accountability (for example, European countries with a single digital regulation). Therefore, SPBE regulatory revisions must be directed not only at updating content but also at aligning all sectoral and ministerial internal regulations so that financial digitalization is consistent and legally valid.

To build a strong legal framework for the digitalization of financial accountability, comprehensive harmonization is required across legislation and Komdigi's internal regulations. For example, the revision of the SPBE Presidential Regulation must take into account sectoral regulations such as Law Number 17 of 2003 on State Finance, Law Number 15 of 2004 on the Examination of State Financial Management and Accountability, and Government Regulation Number 71 of 2010 on Government Accounting Standards.

In practice, several ministries/institutions have issued internal regulations on digital applications, but these are not always aligned with the national SPBE framework, creating the potential for authority conflicts. As an example, Komdigi's regulatory data shows that from the list of regulations in the field of information application, SPBE (Presidential Regulation 95/2018) is one of many regulations that must be 'harmonized' alongside the Presidential Regulation on One Data Indonesia and Komdigi's internal regulations. If Komdigi's internal regulations are not updated to follow the SPBE revision, internal rules may conflict with central regulations or be limiting to digital innovation within the ministry itself.

The principle of legal certainty is a fundamental principle in the context of state administrative law, which requires that government actions be based on clear, consistent, and predictable norms. Without clear regulations, such as the absence of specific legislation on financial digitalization, legal uncertainty persists even when technology has been implemented. If regulations do not keep up with the development of digital practices, the application of technology will be vulnerable to legal challenges, or officials will tend to restrain innovation to avoid legal risk. This situation not only hinders the acceleration of digitalization but also undermines the principles of accountability and transparency that bureaucratic reform seeks to achieve. Therefore, the formation of new regulations or the revision of laws must be based on the principles of certainty, justice, and utility so that the digitalization of financial accountability has a solid legal foundation and maintains public trust in state administration.

Based on the problems and potential regulatory conflicts described above, this article raises an academic study that can be crystallized under the research title: Legal Review of the Digitalization of

State Financial Accountability and Bureaucratic Reform at the Ministry of Communications and Digital Affairs. The research problem formulated is: How is the configuration of authority and the regulatory map governing Komdigi's financial system structured, and where do gaps and overlaps exist within that legal framework? The research objective is to analyze whether bureaucratic reform through digital financial accountability complies with prevailing laws and regulations (Muhaimin, 2020, p. 37).

Methods

This study employs normative legal research (Barus, 2013), using two approaches: the Statute Approach and the Analytical and Conceptual Approach (Soekanto, 2010, pp. 13–14). The Statute Approach examines interrelated legislation that guarantees state financial accountability within Komdigi's bureaucratic reform context. The Analytical and Conceptual Approach builds on legal principles and theories from experts and prior research to identify correlations between theory and the research issues (Soekanto, 2010, pp. 52–55). Concepts are selected through a rigorous literature review, prioritizing those most relevant to state financial governance and accountability in Indonesia (Atmadja, 2010, p. 188). This study applies a juridical-normative approach to examine the synchronization of overlapping legislation related to digital governance. The focus is on vertical and horizontal harmonization between the Law on Government Administration as lex generalis and the Electronic Information and Transactions Law (UU ITE) and Personal Data Protection Law (UU PDP) as lex specialis. A comparative approach is also applied to examine how other countries implement the General Principles of Good Governance (AAUPB) in electronic government systems (Marzuki, 2014, pp. 93–95). Secondary data, comprising primary, secondary, and tertiary legal materials, were collected through library research and analyzed using a qualitative-descriptive method.

Results and Discussions

1. Efforts toward Harmonization of State Financial Accountability to Create Bureaucratic Reform

Digital transformation in government governance (e-government) in Indonesia was initially hailed as a panacea to enhance state financial transparency and accountability. However, empirical reality shows that digitalization has generated new legal complexities (Kusuma & Utama, 2025, p. 36). The fundamental problem is no longer the absence of technology but rather disharmonious hyper-regulation and institutionalized sectoral ego embedded in the legal architecture of state finance. State financial accountability dynamics are currently trapped in a phenomenon of vast data scattered without proper coordination. Although Law Number 17 of 2003 on State Finance mandates transparent accountability, the technical regulations that implement it create fragmentation. The most striking fact was revealed by the Ministry of State Apparatus Empowerment and Bureaucratic Reform (KemenPANRB) and President Joko Widodo in 2023, noting approximately 27,000 government-owned applications that were not integrated (Tempo, 2023). These thousands of applications were built on each ministry/institution's own sectoral legal basis, which often overlaps.

In the context of state finance, this disharmony is visible in the 'application wars' between planning and budgeting systems that persisted for years. The legal bases for the planning system (under Bappenas), the budgeting system (under the Ministry of Finance), and the regional government system (under the Ministry of Home Affairs with its SIPD) often have different data standards and interoperability requirements. As a result, accountability becomes ambiguous. Data entered at the planning stage often fail to synchronize with budget realization due to the absence of regulatory bridges that compel real-time data integration. The fundamental problem in integrating Indonesia's state financial system is not merely technical. It is rooted in a dualism, or even trialism, of authority legitimized by statutory regulations. The misalignment between Bappenas (Planning), the Ministry of Finance (Budgeting), and the Ministry of Home Affairs (Regional Governance) creates what administrative law terms norm conflict and overlapping authority, which ultimately obstructs bureaucratic reform and lowers the quality of financial report accountability.

The main point of contention lies in the legal regime separation between planning and budgeting. Historically and juridically, Indonesia maintains a separation of the planning function under Bappenas based on Law Number 25 of 2004 on National Development Planning System (SPPN), and the budgeting function under the Ministry of Finance based on Law Number 17 of 2003 on State Finance. In practice, Law 25/2004 mandates Bappenas to prepare the Government Work Plan (RKP) emphasizing program substance and development targets. Law 17/2003 mandates the Ministry of Finance to maintain fiscal discipline and prepare the State Revenue and Expenditure Budget (RAPBN). Problems arise when both systems are translated into digital systems. The KRISNA application (Collaboration on Planning and Budget Performance Information) initiated by Bappenas often has a program/activity taxonomy not fully compatible with the Standard Chart of Accounts (BAS) in the SAKTI system (Ministry-Level Financial Application System) managed by the Ministry of Finance. This results in a disconnect: what is planned is not always the same as what is budgeted, due to differences in nomenclature and codification regulated by each institution's own ministerial regulations.

The complexity deepens when moving to the regional government level, where Law Number 23 of 2014 on Regional Government applies. This law grants the Ministry of Home Affairs authority over regional financial guidance. The Ministry of Home Affairs issued Permendagri No. 70 of 2019 and Permendagri No. 90 of 2019, requiring regional governments to use the Regional Government Information System (SIPD). Regional governments are caught between three regulatory giants: they must follow Bappenas's planning (Law 25/2004) to align with national priorities, comply with the Ministry of Finance's financial reporting standards (Laws 17/2003 and 1/2004) to receive an Unqualified Opinion (WTP), and use SIPD from the Ministry of Home Affairs (Law 23/2014) for daily administration. Output data from SIPD often cannot be directly read or seamlessly integrated into the national fiscal consolidation system managed by the Ministry of Finance. This forces regional officials to re-enter data manually, which is prone to human error and manipulation.

The disharmony of secondary regulations, such as differences in program codification between Permendagri and the Minister of Finance's Decree on program mapping, makes 'One State Financial Data' difficult to achieve. Doctrinally, this shows a failure of the lex superior derogat legi inferiori principle and the principle of legislative synchronization, since conflicts occur at equivalent levels (between Acts) and between ministries with strong sectoral egos. Weak regulatory harmonization creates gaps in inefficiency and potential for fraud. Presidential Regulation No. 95 of 2018 on Electronic-Based Government Systems (SPBE) was intended as a unification effort, but its executive power often conflicts with institutional autonomy guaranteed by each institution's organic laws. For instance, the Supreme Audit Board (BPK), in its Semester Audit Summary Reports (IHPS), repeatedly finds problems with the validity of financial data due to unreliable and unintegrated electronic systems.

2. Regulatory Map and Its Problematics

Indonesia's state financial regulatory map is built on the foundation known as the 'Trilogy of State Finance Laws', namely Law No. 17 of 2003 on State Finance, Law No. 1 of 2004 on the State Treasury, and Law No. 15 of 2004 on the Examination of State Financial Management and Accountability. At the time of their enactment, these three laws constituted the foundation of an administrative reform aimed at shifting the financial governance paradigm from the colonial Indische Comptabiliteitswet (ICW) model toward a modern, transparent governance approach. However, two decades later, this legal configuration has produced an overly strict and rigid accountability regime.

Law No. 17/2003 delegates the authority to manage state finances to the Minister of Finance as Chief Financial Officer (CFO) and to the Minister/Head of Institution as Chief Operational Officer (COO) or Budget User. Article 6(2) of this law is the source of the first controversy, granting delegated authority to the Minister of Finance as the fiscal manager and to the Minister/Head of Institution as the Budget User/Property User (Pasal 6 UU 17/2003). Although this appears aligned when read in isolation, Articles 7 and 8 create a significant separation between administrative-financial and technical-operational matters. This authority separation creates friction, particularly in digital transformation projects at Komdigi where financial cost standards often fail to accommodate the rapid fluctuations in global software license prices or cybersecurity expert fees.

Law No. 1/2004 is the regulation most feared by bureaucratic innovators. The most contentious point is Article 1, clause 22, which defines state losses as 'a shortfall in money, securities, and goods, that is real and definite in amount as a result of unlawful acts, either intentional or negligent.' The phrase 'real and definite' becomes a double-edged sword. In the dynamic digital world, the failure of an information system, such as an application not used optimally, is often categorized as a 'real loss' administratively, even though it may be part of the trial-and-error process of technology development. This tension is compounded by Article 18(3), which affirms the absolute material responsibility of the Commitment-Making Official (PPK), causing PPK officials to be highly conservative and to refuse digital breakthroughs that lack explicit procedural legal cover.

Law No. 15/2004 governs the examination mechanism. Article 4(1) mandates examination based on standards set by BPK, which often remain oriented toward hardcopy evidence and manual procedures. Controversy arises with Article 9(1), which grants auditors access to all data, including electronic data. However, conflicts occur when BPK's audit standards cannot fully validate data integrity in SPBE systems. If a digital system cannot present evidence according to conventional audit standards, the institution risks failing to obtain an Unqualified Opinion (WTP). This creates 'document fetishism,' where bureaucracies are busier tidying up paper administration than ensuring their digital systems truly benefit the public.

Government Regulation No. 71/2010 on Government Accounting Standards introduces accrual basis as the highest accountability standard. However, Article 1.15 of this regulation states that digital assets (such as software/applications) can only be recognized as assets if they have a useful life of more than 12 months and their acquisition cost can be reliably measured (PP No. 71/2010, Annex I.02 PSAP 01). In an agile digital ecosystem, the distinction between 'research' costs (recognized as an expense) and 'development' costs (capitalized as an asset) is very thin. Officials are often caught in controversy: if an application development project fails midway due to technological change, the costs incurred are considered a 'loss' because they fail to produce an asset meeting PSAP 14 criteria.

Presidential Regulation 95/2018 on SPBE appears as an oasis to end information system fragmentation. However, from a constitutional law perspective, this regulation has an inherent flaw in terms of 'executive power.' Articles 36 (Service Integration) and 47 (SPBE Architecture) mandate all

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agencies to integrate systems and data into shared-use infrastructure (National Data Center). In practice, this Presidential Regulation is an umbrella regulation, but its hierarchical position is below sectoral laws. When Komdigi attempts to implement Article 36, other agencies can refuse by citing Law Number 17 of 2003 (Budget User Autonomy) or their own organic laws. Vertical disharmony occurs: the Presidential Regulation commands centralization/unification, while state finance law retains the principle of budget decentralization.

3. Institutional Paradox of Komdigi Ministry

The Ministry of Communications and Digital Affairs (Komdigi) stands at the epicenter of national transformation, carrying the mandate as the primary conductor of SPBE and digital economy accelerator. However, behind this modern mandate, the ministry is the most vivid and ironic example of the collision between state financial regulations. Komdigi is expected to operate with principles of modern technology: velocity, iteration, risk-taking, and outcome-based orientation. Yet its status as a government institution binds it to 'archaic' budget accountability rules that prioritize linear processes, absolute risk avoidance, and the veneration of administrative documentation.

This conflict stems from a fundamental difference in perspective between the dynamic progression of technology and the static state budget (APBN) planning process. In the digital realm, Agile Development emphasizes flexibility: systems are developed through prototypes, tested, refined after failure, all within short timeframes. However, regulations such as Law 17/2003 and Law 1/2004 bind bureaucracy to a rigid Waterfall model. Planning must be set far in advance (one year earlier), specification details must be finalized at the start, and any changes during implementation are treated as administrative violations. As a result, when budget funds become available, the technology originally planned is often already irrelevant, but Komdigi must still execute it to meet budget absorption targets and ensure document completeness.

The absence of a safe harbor policy for bureaucratic innovators means every technical failure risks becoming an object of criminal corruption investigation. PP No. 71/2010 still requires physical evidence and the existence of assets that can be 'seen and touched' to confirm that the budget was spent correctly. Additionally, digital asset depreciation is not well accommodated in government accounting regulations. Software depreciates far faster than buildings or vehicles. Yet the complicated procedures for writing off state assets often force ministries to retain 'digital waste' in their financial reports to avoid exhausting procedures.

The ambition to position Komdigi as the national CTO orchestrating data through the National Data Center (PDN) collides with the wall of sectoral ego legitimized by Law Number 17 of 2003 on State Finance. This law explicitly grants full autonomy to every ministry/institution as Budget User (PA) to manage resources and technical infrastructure under their own control. The 'let the managers manage' principle in this law provides absolute authority to the Head of Institution to independently determine their IT expenditure, often translated as absolute independence in data management.

This condition creates a systemic barrier for Komdigi in fulfilling the mandate of Presidential Regulation No. 95 of 2018 on SPBE. Although the Presidential Regulation orders data integration, Komdigi does not have sufficiently strong legal instruments to 'force' other ministries to transfer control of their data to the PDN. Other ministries or institutions often hide behind arguments of legal responsibility for the security of their own data and assets, claiming that accountability to BPK is attached to each individual institution.

The fear of audit findings is a very decisive psychological-juridical factor. Mass anxiety has emerged among bureaucrats that if a data breach or system failure occurs at the National Data Center managed by Komdigi, the original data-owning institutions will still be held administratively and legally liable for failing to safeguard state assets under their management. This legal ambiguity in an integrated system leads government institutions to prefer maintaining their own data silos.

This culture of 'Safety Player' among public officials is reinforced by the fear of policy criminalization. Public officials are often caught in a dilemma between doelmatigheid (utility) and rechtmatigheid (legality). To achieve effective digitalization outcomes, an official often must exercise discretion beyond existing rigid procedures. However, Law Number 30 of 2014 on Government Administration has not yet fully protected officials exercising discretion for innovation when faced with BPK's investigative audits. Without a safe harbor clause protecting officials from innovation failures as long as administrative procedures are honestly observed, bureaucracy will remain stagnant.

Conclusion

This study concludes that the configuration of authority and the regulatory map governing the financial system of the Ministry of Communications and Digital Affairs (Komdigi) is structurally fragmented and disharmonious. Vertically, the system is bound by the State Finance Law Trilogy, namely Law No. 17 of 2003, Law No. 1 of 2004, and Law No. 15 of 2004, each of which operates with a positivistic and procedure-oriented logic that does not yet accommodate the dynamics of digital financial transactions. Horizontally, the system intersects with the Electronic Information and Transactions Law (UU ITE), Personal Data Protection Law (UU PDP), and digital transformation regulations such as Presidential Regulation No. 95 of 2018 on SPBE, without a clear mechanism for norm resolution when conflicts occur.

Three critical gaps characterize the regulatory landscape. First, there is an absence of a specific legal umbrella governing digital financial accountability as a distinct legal subject. Existing regulations address IT technical aspects and material state finance separately, creating a weak digital audit trail and ambiguity in determining administrative error versus corrupt intent. Second, the definition of state losses under Article 1, clause 22 of Law No. 1/2004, which requires amounts to be 'real and definite,' is incompatible with intangible digital assets such as software licenses, cloud capacity, and algorithmic systems. This mismatch exposes Komdigi officials to the constant risk of criminalization for legitimate technology failures. Third, the executive power of SPBE mandates under Presidential Regulation 95/2018 is structurally weak because it sits below organic state finance laws in the legislative hierarchy. Agencies routinely exploit their Budget User autonomy under Law No. 17/2003 to refuse integration, creating persistent data silos that undermine the 'One Data Indonesia' vision.

The overarching consequence is the culture of 'Safety Player' behavior among Komdigi officials, where bureaucrats prefer administratively safe but minimally impactful programs over transformative digital initiatives that carry high audit risk. Bureaucratic reform stagnates not because of a lack of technology but because state finance regulations have not been transformed to accommodate the unique characteristics of technology spending.

This study recommends a collaborative-governance-based regulatory harmonization model achieved through three core interventions. First, procedural codification: enacting a specific Integrated Digital Financial Accountability Law or inserting explicit digital finance clauses into revisions of the State Finance Law Trilogy to establish clear digital audit standards and redefine state losses to encompass intangible digital assets. Second, authority redefinition: revising Law No. 17/2003 to grant Komdigi an imperative data integration mandate rather than merely a coordinative one, supported by clear liability allocation rules for shared national infrastructure. Third, system integration: mandating interoperability standards at the legislative level, requiring all SPBE applications to comply with a unified national data architecture, and establishing a safe harbor clause protecting officials who exercise good-faith discretion in digital innovation from criminal prosecution.

Without such radical harmonization between state finance law and information technology law, Indonesia's digital government vision will remain constrained. Komdigi will continue to run with weights on its legs, advancing toward global technology standards while being forced to stop at every procedural compliance checkpoint. Effective bureaucratic reform at Komdigi demands not only technological investment but a fundamental legal reconstruction that shifts the meaning of accountability from administrative compliance toward outcome-based performance, thereby enabling state financial interoperability that is accountable, legally certain, and genuinely supportive of sustainable bureaucratic reform.

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