

IMPLEMENTATION OF ELECTRONIC APPLICATIONS OF THE DIRECTORATE  
GENERAL TREASURE

IMPLEMENTASI APLIKASI ELEKTRONIK DIREKTORAT JENDERAL  
PERBENDAHARAAN

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**Abstract:** this study aims to analyze implementation, supporting factors, innovation, as well as the strengths and weaknesses of implementing the Directorate General of Treasury's electronic application. This study used descriptive qualitative method. The results of the study show that the e-office services provided by the Makassar II State Treasury Office are divided into six types of work unit application categories available on the Makassar Directorate General of Treasury website, namely GPP applications, VAT applications, POK applications, SAS applications, SIMAK applications, and SAIBA applications. Supporting factors that influence the implementation of e-office at the Makassar II State Treasury Office are telecommunications infrastructure, internet connection, human resources, availability of funds, and legal instruments. The innovation carried out by the Makassar II State Treasury Office to improve e-office services is by developing Warkopta and Tudang Sipulung services. The advantage of using e-office in an agency is that it can carry out administrative activities more easily, quickly, transparently, orderly, integrated, productive, accurate, safe, and efficient. The disadvantage of using e-office in an agency is that it is vulnerable to data leaks because all activities including personal identity are contained in the system.

**Abstrak:** kajian ini bertujuan untuk menganalisis implementasi, faktor pendukung, inovasi, serta kelebihan dan kelemahan penerapan aplikasi elektronik Direktorat Jenderal Perbendaharaan. Kajian ini menggunakan metode deskriptif kualitatif. Hasil kajian menunjukkan bahwa layanan e-office yang disediakan oleh Kantor Kas Negara Makassar II terbagi dalam enam jenis kategori aplikasi satuan kerja yang tersedia pada website Ditjen Perbendaharaan Makassar yaitu aplikasi GPP, aplikasi VAT, aplikasi POK, aplikasi SAS, aplikasi SIMAK, dan aplikasi SAIBA. Faktor pendukung yang mempengaruhi penerapan e-office di Kantor Pelayanan Perbendaharaan Negara Makassar II yaitu infrastruktur telekomunikasi, koneksi internet, sumber daya manusia, ketersediaan dana, dan instrumen hukum. Inovasi yang dilakukan oleh Kantor Pelayanan Perbendaharaan Negara Makassar II untuk meningkatkan layanan e-office yaitu dengan mengembangkan layanan Warkopta dan Tudang Sipulung.

Keuntungan penggunaan e-office yaitu dapat melakukan kegiatan administrasi dengan lebih mudah, cepat, transparan, tertib, terpadu, produktif, akurat, aman, dan efisien. Kekurangan dari penggunaan e-office yaitu rentan terhadap kebocoran data karena seluruh aktivitas termasuk identitas pribadi tertuang dalam sistem.

## INTRODUCTION

The higher development of science the more sophisticated technology used by humans, so that this becomes a starting point for technology to become more sophisticated and up-to-date such as the internet. The use of computer technology is currently increasingly widespread of course to assist public service actors in making decisions in administering government, both administrative activities, services, and in processing personnel data. An example of the positive impact by using the internet is e-billing at the Pratama Tax Service Office in North Makassar which shows that the effectiveness of tax payable before the application of e-billing system in 2011 amounted to 97%, the year of 2012 was 88,29%, and 68,93% in 2013. The adequacy of assessment payable in the primary year of e-charging execution in 2014 which was 102%, 94% in 2015, and 97% in 2016. The average rate of tax payable effectiveness before the use of e-billing was 88,74% and the tax payable effectiveness rate after the application of e-billing was 97,6% (Adi, 2018). E-billing system has been able to improve the effectiveness of tax revenue.

The government needs a reliable facility to use as a guide in carrying out planning and control activities such as management information systems. Technology in the realm of government use for improving government processes and management, improving the delivery of goods, facilitating public services, and applying democratic values (Solinthone & Rummyantseva, 2016). Information and communication technology in the technological era has an important role in people's daily lives, accelerating work, changing work mechanisms in business, facilitating the dissemination of information, and speeding up problem solving.

E-government is the execution of public administrations in view of data and correspondence innovation as a data medium and intelligent of correspondence among the public authority and others for example local area, business circles, and individual government organizations.

Information and communication technology in Indonesia was officially introduced as public administration service support through Presidential Directive Number 6 of 2001. Local governments in Indonesia are still at the lowest stages of e- government development (Suhardi, Sofia, & Andriyanto, 2015). Indonesia had 542 local governments comprising 34 provinces, 415 regencies, and 93 cities in Juni 2004.

The development of e-government in Indonesia at the end of 2022 is getting better ranking 77, improving from 2020 which was ranked 88. Indonesia is still far behind compared to other countries especially in the Southeast Asia region based on the e-government development index (United Nations, 2022). The e-government development index is a composite marker that measures the readiness and limitations of government organizations in utilizing data and correspondence technology to provide public assistance. The absence of information technology infrastructure and supporting applications in government offices is one of the factors causing the slow adoption of e-government in Indonesia namely the culture and behavior of civil servants which still hinders them from utilizing information and technology to support office activities. Responsibility and development of data innovation that can create a sense of interest in innovation is very necessary. E-government is a tool to help run offices especially organizations with the name e-office.

E-office is part of e-government especially to support office administration at the Directorate General Treasury in Indonesia. The government use e-government to provide information and public services. It is created to cover the increasing use of information technology-based computers for office work (Subari, Manan, & Ariyanto, 2020). The e-office has been implemented stages. It used in the Head Office of the Directorate General Treasury since 2017, then starting in 2018 it used by vertical units of the Directorate General Treasury. The main purpose of this is to facilitate internal and external stakeholders in carrying out treasury tasks and other tasks (Annas,

2017). Various internet-based information and communication technology services had been provided by the Directorate General Treasury, it collected in one directory namely e-DJPb.

E-office in Indonesia is currently more widely used by government offices. E-office is an application supporting the bureaucratic reform program that is suitable for use in Ministries or Government Agencies or Local Government Offices. This system is designed to follow existing patterns and rules in the government system where the personnel administration model follows the model of the civil servant system in Indonesia (Yusriadi, et al., 2018). E-office application is a web-based application system, can be run in an internet network environment or can be accessed from the internet network if the server used has a public internet protocol connection with a registered domain name.

The use of e-office in the government system is known as e-government. The use of e-office is very helpful in speeding up office business processes (Dewandaru, 2013). In additional e-office application system can reduce paper usage, make efficient in distributing letters, reduce costs and time usage, make easier to trace letter. Then the works based on web can speed up the disposition process and follow-up reports can be made using various devices internet connected (Haryanto, Nugroho, & Winarno, 2015). E-government is the use of information technologies to transform relations with citizens, businesses, and other parts of government (Yasir, et al., 2020). E-government facilitates the delivery of information from the government to the public, facilitates business transactions between the government and business actors, provides scholarship services, and facilitates communication between government departments and agencies.

Previous research examining the application of e-office has been carried out. The use of e-office is very helpful in speeding up office business processes (Wahid, et al., 2020). The road and bridge research center e-office which was developed from 2008 to 2012 has provided many benefits. The e-office application system provides several advantages namely reducing paper usage, fast delivery (efficient in distributing letters in terms of time, effort, and cost), making it easier to trace letters, and web-based so that dispositions and follow-up reports can be

made using various devices internet connected (Haryanto, Nugroho, & Winarno, 2015). The difference among this research and previous researches is the object of research which focuses on the Directorate General of Treasury in the city of Makassar. This study explores the implementation of e-office, supporting factors of e-office, innovation in the e-office, and application strengths and weaknesses.

## METHOD

The research is a type of qualitative descriptive research. Research is carried out to determine the value of an independent variable, either one or more variables without compare or connecting one variable with another variable. The author in this research uses a qualitative descriptive approach to find out or describe the reality of events, making easy for the researchers to obtain objective data in order to know and understand the implementation of the directorate general of treasury's online electronic office application. The object of this research is the Makassar II State Treasury Office. The main tools is the researcher's their self-using a voice recorder on a mobile phone which functions to record all conversations conducted by researchers with selected informants and a digital camera to carry out documentation and field notes by recording data related to the research. The main data of this study comes from interviews with technical purposive sampling of staff in the delivery of public services and with the public using the e-office of general treasury in Makassar City. The techniques used to maintain the validity of the data include make careful observations of the development of the use of the Makassar e-office every year, carry out checks through conclusions from the results of interviews with informants, and present detailed descriptions of the results of observations and interviews in detail. The data analysis technique used in this study is to reduce the data obtained then present the conclusions.

## RESULTS AND DISCUSSION

### Implementation of E-Office at Makassar II State Treasury Office

E-office makes easy the connection among the government, in this case means the connection that exist within the local government in the management and service public information. It

creates solid connectivity between the public agencies and the regional work units through e-government. E-office use for centralized data store, quickly data access, accurately and real time using the internet network, and can make reports quickly based on existing data (Subari, Manan, & Ariyanto, 2020). Makassar II State Treasury Office provides all internet-based services to make it easier for the public to manage correspondence.

Makassar II State Treasury Office has provided all state treasury services which can be accessed through the website. Makassar II State Treasury Office has provided all treasury services in the form of public services and internal services. These services have provided all such as the legal basis, how to submit, the publishing flow, and the attachments needed to be uploaded in the system. The Makassar Directorate General of Treasury is connected to the Directorate General of Treasury, the Ministry of Finance, which has provided all the applications needed by the general public or internal parties in Makassar II State Treasury Office (Nasrullah, et al., 2023). There are six types of work unit application categories available on the Makassar Directorate General of Treasury website namely GPP and VAT applications, POK applications, SAS applications, SIMAK applications, and SAIBA applications. These applications are always updated for easy treasury access through the system.

E-office services at Makassar II State Treasury Office which can be accessed easily and solution services provide satisfaction for agencies that carry out treasury affairs or disbursement of funds. They don't need to visit the Makassar II State Treasury Office they can simply access via the internet, for example who want to process the disbursement of funds just open the e-office in the E-SPM section available on the Makassar II State Treasury Office website. E-SPM is an electronic payment order containing documents issued or used by officials appointed to disburse funds sourced from the budget implementation form list or other equivalent documents (KPPN Makassar II, 2022a). E-office applications are very convenient because they already have certain categories according to the needs of the agencies that use them. In addition to the convenience and completeness of the application in the e-office, users are also provided with an

instruction manual available in the system.

E-office applications are very convenient because they already have certain categories according to the needs of the agencies that use them. In addition to the convenience and completeness of the application in the Makassar II KPPN e-office, users are also provided with an instruction manual available in the system.

Makassar II State Treasury Office provides consultations not only through e-office but also through virtual meetings. There are two types of virtual meetings available namely the Yuskanov19 this service is a meeting service on a zoom meeting and HAI CSO services namely services through OM SPAN a service that directly connects CSOs to the Makassar II State Treasury Office (KPPN Makassar II, 2022b). The two live services above are accessed through the google form registration menu. Then the registrants were asked to write down their names, institutions, and their problems then given a queue number. Visitors to the virtual life meeting service can choose what time they will be served, so that the use of virtual life is very flexible and makes it easy for users especially since all virtual life services are free.

### **Supporting Factors of E-Office at Makassar II State Treasury Office**

Supporting factors must be taken into account in order to establish e-government including the infrastructure for telecommunications, the degree to which the government is connected to the internet and makes use of it, human resources, the availability of funds and a budget, and legal instruments. Broadcast communications framework is foundation that can uphold the concurred e-government advancement targets or needs for example equipment such as organizations and foundations. Human resources and their ability to master information and technology at Makassar II State Treasury Office are very capable both in serving the public by providing detailed and transparent information on the website, carrying out e-office innovations, carrying out online-based outreach activities, and providing special time for satisfaction surveys service. The computer and network facilities at Makassar II State Treasury Office are also very sophisticated and fast, as evidenced by the various problems that can be handled quickly as well as positive testimonials from e-office users. The infrastructure at Makassar II State

Treasury Office is in good condition, if there is a system update from the Ministry of Finance the system used by the Ministry of Finance is immediately updated by the Ministry of Finance.

The development of e-government in the Makassar II State Treasury Office on the infrastructure in implementing the e-DJPb application is ready and well realized in terms of internet networks as well as other computer devices and there are no problems. The services in Makassar II State Treasury Office offered have not been equal to all the public services of other government agencies from free services to the convenience of visitor services and online services. The availability of telecommunications infrastructure facilitated by the Ministry of Finance in Makassar II State Treasury Office is ready and well realized to support better infrastructure the Ministry of Finance will implement the Palapa Ring Network Project. Level of connectivity and use of information and technology by the government by observing the extent to which the current government has utilized a variety of information technologies in assisting their daily activities, it will be seen how far they are ready for implementation e-government.

The employees in Makassar II State Treasury Office are very ready to implement information and technology. It seen in employees who are able to operate information technology every time if there is a new system update or application from the Ministry of Finance, Makassar II State Treasury Office employees take part in the socialization which is held for two or three days in Jakarta. The employees taught and guided to use the system so that they are able to operate and take advantage of the latest system issued by the Ministry of Finance (Jimmy, 2008). The Ministry of Finance also publishes a digital book for guidance employees after participating in the socialization.

Minister of Finance Regulation Number 262/PMK.01/2016 concerning the Organization and Work Procedures of Vertical Institutions of the Directorate General Treasury explains that every official and employee must understand all changes in regulations and policies that follow. Even though standard operating procedures have been prepared, the duties and functions of Makassar II State Treasury Office employees have characteristics and the existence of supporting applications must be carried out related to the

implementation of daily tasks. Minister of Finance Number 262/PMK.01/2016 has been determined that employees are required to access and manage information technology, so that if there is a new system or application from the Ministry of Finance employees will not have problems running it. The employees at the Makassar II State Treasury Office are 30 employees.

Makassar II State Treasury Office will recruit employees who have an intelligence and expertise in operating information technology according to the positions needed. The employees who are competent and have expertise in managing and accessing information and technology are in accordance with the application. Employees are required able to use information and technology otherwise these employees will automatically be removed. Almost all work in Makassar II State Treasury Office carried out using technology, therefore employees are required to have expertise in managing IT accordance to the Minister of Finance Regulation Number 262/PMK.01/2016 (Haryanto, Nugroho, & Winarno, 2015). Makassar II State Treasury Office instruct all employs work use technologically advanced.

Makassar II State Treasury Office also has several other applications apart from the e-DJPb application namely BLU Integrated Online System (BIOS), Online Monitoring SPAN (OMSPAN), Dashboard MPN G2, Help-Answer-Improve (HAI DJPBN), Treasurer Certification Management Information System (SIMSERBA), Program Credit Information System (SIKP), e-SPM, and e-Rekon-LK. Therefore employees are really required to manage information and technology in accordance with the duties. All employees in Makassar II State Treasury Office have competent in managing information and technology, that's all visible when researchers conducted this research in Makassar II State Treasury Office the employees had no problems using information and technology.

E-office relies heavily on the network, the speed of doing work is very dependent the internet network conditions. The better the condition of the internet, the faster the processing and vice versa. If there is interference with the internet network, the processing of letters can stop. Duplicate data in different places with the use of a single database as happened in manual correspondence where one letter is archived

in two different places can be avoided. The concept of a letter that was originally printed on paper with this application can be done in the application and can be immediately corrected by the party or official who will give approval. The letter which was originally signed and stamped on hardcopy is sufficiently approved in the application and a signature will be produced in the form of a digital signature. The parties involved in making the letter will be detected and recorded in the application starting from the executor to the last party giving approval.

### **Innovation in the E-Office at Makassar II State Treasury Office**

Innovations are new steps that are different or the result of updating what already exists whether in the form of ideas, methods, applications, or tool development. Innovation in the form of e-office is urgently needed by public service agencies to improve performance in serving the community. E-office-based innovation will increase the efficiency of public services because minimize costs, labor, and time in providing services. Innovation is a necessity for organizations to improve service and performance (Nugraha, 2019). The Directorate General Treasury II in Makassar City must also be able to innovate and implement it in order to improve agency performance and ease community services. Makassar II State Treasury Office every year develops various innovations. These innovations are categorized into several applications according to the category of needs in serving the community namely Warkopta and Tudang Sipulung.

The Warkopta innovation is application workshop, returns, contracts, and submission of bills. The Warkopta innovation is one of the innovations from Makassar II State Treasury Office which was created with the aim of providing guidance to work units and reducing the error rate of work units in submitting minimum service standards, supplier, contract data, and minimum service standards returns. This innovation has been implemented at Makassar II State Treasury Office since July 2019. Warkopta innovation's work form is technical guidance on a small scale according to the needs of the work unit. The Warkopta innovation program is held per session and batch, each batch attended by ten participants from work units and carried out every working day outside of service hours

located in the Treasury Learning Center Mini Room at Makassar II State Treasury Office. The participant registered independently in the session that was provided offline at the Makassar II State Treasury Office.

The Warkopta innovation changed to Warkopta online as a result of the Covid-19 pandemic conditions that occurred globally. The Warkopta innovation be able to improve services adapted to the limitations of emergency services during the pandemic by utilizing technological advantages and business processes that support transparency and non-discrimination. The Warkopta online is a virtual face-to-face service with the Zoom application media. The work unit can carry out application and other consultations as usual easily and quickly get solutions to the problems faced as well as support government programs in efforts to prevent the spread of the Covid-19. This service also really supports resolving problems related to the use of applications in the framework of state budget implementation and accountability which in certain conditions is not always easy to communicate verbally or other correspondence by utilizing the remote access facility which is one of the features of the Zoom application.

Work units can access the Warkopta online or Yuskanov19 service via the link or by clicking on the Yuskanov19 logo on the Makassar II State Treasury Office service logo. The statements of e-office innovation users show how important innovation is in an institution for more effective public services. The use of technology greatly impacts the office administration system such as services that were originally carried out manually and are less responsive can now be carried out in an information system effectively and efficiently (Sabrina, et al., 2022). The office administration system is a system that handles planning, organizing, operating, and controlling an office or administrative work.

Makassar II State Treasury Office in 2021 succeeded in realizing a unit with the integrity zone predicate towards clean and serving bureaucratic area. Tudang Sipulung is a community forum containing accreditation implementation commission work unit who are committed to mutually supporting the realization of the corruption free area and clean and serving bureaucratic area integrity zones. There are still many public service innovations that have

been carried out by Makassar II State Treasury Office but the author limits them to innovations that are very often used for their benefit by the community and have received appreciation. Makassar II State Treasury Office received many awards for the innovation development carried out including winner of first performance score result of 2020 semester II state treasury office coaching and supervision in type A1 provincial state treasury office category and charter of award for work units that meet the criteria for integrity zone development towards corruption free area in 2019 from Indonesian Ministry of Finance.

### **Application Strengths and Weaknesses**

The government promoted go green program to reduce the use of paper. Used less papers have impact on the exploration of forests as a basic material for making paper. Forests as a source of oxygen will be maintained because no one cut down to meet the raw material for making paper. The implementation of this system really requires the human resources especially changing patterns that are already accustomed to reading and disposition letters on paper to be on a computer screen, laptop, or cell phone. The pattern that must also be changed is the opinions that if there are no stacks of paper on the table it means that there are no letters to follow up on. With the digitization of documents employees will face their monitor screens, no paper on the table does not mean that no letters come in but everything has been digitized with the e-office system.

The changes of this pattern can be implemented if there are the rules that require users to implement them. The government in implementation formulating policies is very important such as circulars, standard operating procedures, and technical instructions needed to easy correspondence using this e-office application (Sabrina, Irfan, & Huda, 2022). Various advantages e-office applications are very suitable to be implemented in government agencies especially agencies who have office in region area. Many central government agencies have regional offices even to remote areas, if all government agencies use this application efforts to save daily office needs so in the end state budget funds can be saved and allocated for more productive and useful activities.

The implementation of e-government is strongly influenced by determining factors. There are a number determinants that must be considered for the readiness in certain regions in implementing e-government, seen from the supporting factors namely telecommunication infrastructure, human resources, availability of funds and budget, and legal instruments. The e-DJPb application at Makassar II State Treasury Office was in accordance with the existing supporting factors. E-government is connecting between government in Jakarta and in the region areas to disclosure information's at the local government level. In this case it means connecting public within the local government environment in the management and service of public information. Ideally, it make solid connectivity between public agencies or regional work units through e-government. This creates all information available or readily accessible to the public. The connectivity between public agencies is a medium for good connectivity between the government and the public as access to information.

The government will maintain all publications and information on the internet network. The data in the e-DJPb application is very safe, valid, and protected by established laws namely the public information disclosure act and the electronic transaction information law. The government is also trying to ensure that the level of security is maintained by using Lenex. Lenex is a state law of procedure that is only used by officials. E-government is generally defined as a form of applying electronic technology to various governmental activities within the internal and external spheres to achieve effective, efficient, fast, and transparent performance. The electronic technology used for this purpose is computer and communication technology so that it is known as information technology.

Makassar II State Treasury Office is very ready to implement e-government, this can be seen from its service which is implementing e-government. The services provided by the Makassar II State Treasury Office to government agency work unit can be accessed or seen by outsider. Makassar II State Treasury Office also implements one stop service. Services at Makassar II State Treasury Office do not charge fees for stakeholders. Infrastructure at Makassar II State Treasury Office that supports targets or

priorities in e-government development has been well realized. The development of e-government at the Makassar II State Treasury Office on infrastructure is well realized and there are no problems with existing infrastructure.

The development of governance by utilizing information technology is benefits to governance itself. The elements of development success are noticed by stakeholders who use e-government applications (Syarif & Nugroho, 2016). Policy implementation is a quantifiable stage in the public policy process. Policy program must be implemented in order to have the desired impact or goal. Policy implementation in a broad sense is the stage of the policy process immediately after the enactment of the law in which various actors, organizations, procedures, and techniques work together to carry out policies in an effort to achieve policy objectives or programs.

The implementation of the e-DJPb application is well implemented effectively and efficiently. Program is be good if it produces quality output and the authorities and responsibilities running. Communication of a program can only be implemented properly if it is clear to implementers. This concerns to process of conveying information, clarity of information, and consistency of information conveyed. The quality resources in running this application include four components namely adequate staff, information needed for decision making, sufficient authority to carry out duties or responsibilities, and facilities needed in implementation. Disposition is the implementer's commitment to the program. One of the e-government programs implemented by the Ministry of Finance is the e-DJPb application. The e-DJPb application provides many benefits to its users. Based on letter S-5804/PB.8/2018 concerning Implementation of E-Office, each employee has the authority and responsibility for its use so that the e-DJPb application can be used effectively and efficiently.

Central and regional government agency should be supported by an adequate administration system to carry out its duties properly. Perfection and completeness of the administrative system is an important requirement in every organization or government agency. Changing the manual system to a computerized system in the information technology era is an attempt to reform the bureaucracy in order to create good governance,

one of them is carrying out the implementation of the electronic official manuscript application within government agencies. The existence of an e-office in an agency can carry out administrative activities more easily, quickly, transparently, orderly, integrated, productive, accurate, safe, and efficient.

## CONCLUSIONS

The e-office services provided by Makassar II State Treasury Office are divided into six types of work unit application categories available on the Makassar Directorate General of Treasury website namely GPP applications, VAT applications, POK applications, SAS applications, SIMAK applications, and SAIBA applications. Supporting factors that influence the implementation of e-office at Makassar II State Treasury Office are telecommunications infrastructure, internet connection, human resources, availability of funds, and legal instruments. The innovation carried out by Makassar II State Treasury Office to improve e-office services is by developing Warkopta and Tudang Sipulung services. Warkopta's services take the form of workshops related to submissions, returns, contracts and submission of bills. Tudang Sipulung is a community forum containing an accreditation implementing commission work unit that is committed to mutually supporting the realization of a corruption-free area and a clean and serving bureaucratic integrity zone. The advantage of using e-office in an agency is that it can carry out administrative activities more easily, quickly, transparently, orderly, integrated, productive, accurate, safe, and efficient. The disadvantage of using e-office in an agency is that it is prone to data leaks because all activities including personal identity are contained in the system.

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