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# Implementation of the Directorate General of Treasury's Electronic-Office Online Application at the Makassar State Treasury Service Office

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## ABSTRACT

This study aims to find out and analyze the implementation of the Directorate General of Treasury application at the Makassar State Treasury Service Office from a communication perspective. This research method is a qualitative type with a policy approach to analyze government policies through data collection techniques of interviews, observation and documentation as well as analytical techniques used qualitative interactive models with four paths, namely data reduction, data presentation and drawing conclusions. The results showed that the implementation of the e-DJPb Online Application at the Makassar State Treasury Service Office was considered to be implemented quite effectively and efficiently. This is marked by the process of implementing inter-agency communication from the Directorate General of Taxes from the central to the regions which has been informed in stages regarding the regulations governing the implementation of the e-DJPb application which has been transformed into an online-based service. Apart from that the level of communication by the Makassar state treasury service office has also provided clear and transparent information to the public through regular outreach activities and this information has also been conveyed by local officials to the communities it serves. With the distribution of information carried out by local employees, it makes it easier for the community to do tax administration online and creates paper and cost efficiency so that the local government no longer spends the budget for administrative purposes that have been integrated into the online system.

**Keywords:** *Implementation, Electronic-Office Online Application*

## 1. INTRODUCTION

E-government is a method of implementing information and communication technology-based public services as an information medium and interactive means of communication between the government and other parties, including community groups, businesses, and fellow government agencies, to support office activities, particularly administration. In Indonesia, government agencies are increasingly utilizing e-Office. The history of e-government development in Indonesia has started since the reign of President Megawati Soekarnoputri in 2003. Presidential Instruction No. 3 of 2003 Concerning National Policy and Strategy for E-government Development directs the government to take the necessary steps based on its duties, functions, and authorities to implement national e-government

development based on the National Policy and Strategy for E-Government Development.

One of the reasons for the underdevelopment of e-government in Indonesia is a lack of infrastructure and supporting information technology applications in government offices. In addition, the attitude and conduct of civil employees who are still hesitant to begin using information technology to support office functions. It takes dedication and innovation from information technology to generate interest in the technology to be employed.

Under the name e-Office, e-government is known as a service to support office tasks, particularly administration. E-Office is a program that supports the Bureaucratic Reform program and is designed for usage in an office setting [1]–[4]. This system is intended to follow the patterns and rules found in the government system, with the staff administration model followed by the Civil Servants system in Indonesia. The e-Office

application is a web-based application system that may be run on an intranet network or accessed from the internet network if the server utilized has a public IP connection and a registered domain name.

E-Office is a component of e-government designed to assist with office administration at the Directorate General of Treasury [5]–[7]. E-government is the use of information technology by the government to offer information and public services. After being deployed in the Directorate General of Treasury Headquarters in the second semester of 2017, the e-Office is now being used by vertical units of the Directorate General of Treasury beginning in 2018. Prior to the existence of the e-Office, the Directorate General of Treasury provided various internet-based ICT services that were collected in one directory, namely e-DJPbN. The main purpose of this breakthrough was to facilitate internal and external stakeholders in carrying out treasury tasks and other tasks. The e-Office application system has various advantages, including being paperless (reducing paper consumption), fast delivery (efficient in terms of time, effort, and cost), easy tracking (making it easier to trace letters), and web-based (it can generate dispositions and follow-up reports using a variety of internet-connected devices).

Basically, the electronic policy at the Directorate General of Treasury (E-DJPB) is to streamline the service system in order to provide all information to the public easily, quickly, and transparently, and this e-Office is to ease the public to manage tax reporting using all types of paper where the public for reporting is done by filling out a report on the website that has been provided.

Aside from streamlining services, an e-Office application system can also create good filing administration because everyone who makes annual tax reports through the available website pages automatically saves the tax paying report documents and sends them to a registered email address, which becomes a similar archive. According to Amsyah (2001: 3), archives are written, printed records of actions that have a definite meaning and purpose in the form of numbers, letters, or pictures.

E-Office is a type of technical progress, and it will undoubtedly help staff, particularly the Makassar Directorate General of Treasury, complete all of their tasks. The advantages of this e-Office are not limited to employees; leaders will also profit from the results, such as producing

reports that can be prepared rapidly based on integrated data in the e-Office system.

The e-Office system makes it easier to store and process data in an office since all data is consolidated with the help of a database, so that existing data is connected to each other and becomes a single unit that subsequently provides information to office personnel. Apart from data, of course, the use of computer technology for employees is required for the establishment of an e-Office system (Oktaf & Hendrixon, 2017). The use of an e-Office system is predicted to give several beneficial benefits in terms of expanding official communication operations and making public service activities, particularly tax reporting, more efficient.

## **2. METHODS**

This study employs descriptive research with a qualitative approach, a research procedure that produces descriptive data in the form of written/oral words from people and observable behavior. The qualitative technique was chosen because it might be utilized to find and comprehend anything hidden behind obscure or little-known phenomena. Furthermore, qualitative methods can reveal complicated subtleties about phenomena that quantitative methods find difficult to reveal. The adoption of e-Office policies is the topic of this study. While the major informants in this study were the head of the Makassar Directorate General of Treasury and numerous department heads, as well as the general population who were compelled to report taxes, data was gathered through literature, operations, and interviews.

The analysis method employed is qualitative. According to Miles, Huberman, and Saldana [8], there are three streams of activity that occur concurrently in qualitative data analysis, beginning with data collection, data condensation, data presentation, and drawing conclusions/verification.

## **3. RESULT AND DISCUSSION**

In the context of openness of public information at the local government level, e-government is a suggestion for the connection between the government and the government, in this case the connection between public bodies within the local government environment in the management and service of public information.

Telecommunications Infrastructure is infrastructure that can support the agreed e-government development targets or priorities, such as hardware, namely computers, networks, and infrastructure. The infrastructure for implementing the e-DJPb Application at KPPN Makassar II is ready and well realized in terms of internet network and other computer devices, and there are no challenges in that regard. Interview data can be used to identify well-realized infrastructure as follows:

Based on the results of an interview with the Head of the Makassar II KPPN Office, he stated that: *"Our infrastructure, Makassar KPPN, is ready because the network, internet, computers, hardware and software are ready. There is no any problem."* (AB Interview, 4<sup>th</sup> May 2023).

Furthermore, looking at the implementation of this e-Office for the target group, to what extent the interests of the target group are contained in the policy contents, what is meant by the target group is Makassar II KPPN personnel who utilize the e-DJPb online application.

In this case, employees/functions at the Makassar KPPN are using the e-DJPb program for the benefit of the organization, with the goal of being green by minimizing tree cutting and paper usage, as well as saving file storage space. Based on the results of interviews regarding employees' interests in using the e-DJPb Application, the Head of the Makassar KPPN stated: *"Actually, this is not in the interests of the employees, but the interests of the organization (KPPN Makassar II) e-DJPb is the goal of all documents being digitized, meaning that everything is ready."* This digital paper is no longer used; instead, everything is geared toward going green and reducing paper use. Paper consumption decreases forest destruction because the raw material is trees. Apart from that, e-DJPb saves file storage space because if everything is done on paper, the file storage space quickly fills up. (MS interview, 14<sup>th</sup> May 2023).

In accordance with the results of the interview above, based on the Circular of the Director General of Treasury Number SE-40/PB/2018 concerning Modernization of Letters in the Digital Age, this application is known as e-Office and has the features of a web service and a single database. Because of the nature of web services, this program is significantly reliant on the network, and its processing speed is highly dependent on whether or not the internet network conditions are favorable. The faster the processing, the better the state of the internet, and

vice versa, if there is interference with the internet network, the processing of letters may be halted. Marimin et al. (2006) used a single database to avoid duplicate data in different areas, as happens in handwritten correspondence.

The volume of document duplication can also be minimized by using e-Office. For example, if a letter must be disseminated to all employees and the correspondence system is still manual, the letter must be multiplied by the number of employees. Letters can be forwarded to each employee's incoming mail via e-Office, and the employee concerned can read them on their separate computers. If a letter is addressed to each of the thousands of employees on a national scale, the costs spent are huge.

The researchers further interviewed the Makassar KPPN Section Head regarding the benefits obtained with the e-DJPb, based on interview data as follows: *"The benefits are that first it reduces the use of paper, secondly outgoing letters and incoming letters can be detected easily so if in one letter We will look for it, just look at what sub letter, what date, where it came from, all of that is detected properly."* (US Interview, 9<sup>th</sup> June 2023).

According to the research findings, the benefits received by employees and the Makassar KPPN from implementing the e-DJPb Application included reducing office stationery such as paper, making it easier for employees to send documents, lowering costs, the disposition of correspondence was more monitored, when letters were received, processed, and completed recorded by the system, reducing tree felling, and increasing go-green programs. In addition to the benefits listed above, the output of the e-DJPb online program can minimize costs and paper consumption, as well as promote organizational effectiveness and efficiency to improve agency services.

The findings revealed that the e-DJPb Online Application installation at the Makassar State Treasury Office (KPPN) was judged to be quite effective and efficient. This is exemplified by the process of implementing inter-agency communication from the Directorate General of Taxes from the central to the regional levels, which has been informed in stages about the regulations governing the implementation of the e-DJPb application, which has been transformed into an online-based service. Aside from that, the Makassar state treasury service office has supplied clear and transparent information to the public through frequent outreach efforts, and this

information has also been relayed to the communities it serves through local officials.

The e-DJPb application generates high-quality output, as well as the needed policy adjustments. Furthermore, the e-DJPb application is very successful and efficient at the Makassar II KPPN. Because paper is no longer used, all staff must be familiar with e-DJPb. Employees can learn how to run e-DJPb through socialization conducted by National Entrepreneurship Movement.

In addition, infrastructure at the Makassar KPPN that supports targets or priorities in e-government development has been fully implemented. This is supported by observations at KPPN Makassar II, which show that e-government development on infrastructure at KPPN Makassar II is well realized and there are no problems with current infrastructure. Governance is projected to benefit from the development of governance through the use of information technology. It is possible to reap the benefits of deploying an e-government system. Stakeholders that utilize e-government applications recognize the factors of development success. This is in accordance to the statement from Setyadiharja in Agung (2019), initiatives to strengthen governance is by using of information technology.

The e-DJPb Application is one of the Ministry of Finance's e-government programs. The e-DJPb application offers numerous advantages to its customers. According to letter S-5804/PB.8/2018 about e-Office Implementation, each employee has the authority and duty for its use in order for the e-DJPb application to be utilized properly and efficiently.

Implementation is a general process of administrative action that can be analyzed at the program level [9]–[12]. In order to properly carry out their duties, every central and regional government agency should be supported by an adequate administrative system, because the perfection and completeness of the administrative system is one of the most important requirements in any organization or government agency, with changing the manual system to a computerized system in the era of information technology completing documents and government [13]–[16]. An agency can carry out administrative tasks more easily, swiftly, transparently, orderly, integrated, productive, accurate, safe, and efficiently with the e-Office. Specifically, the e-DJPb application. The e-DJPb application offers numerous advantages to its customers. According

to letter S-5804/PB.8/2018 about e-Office Implementation, each employee has the authority and duty for its use in order for the e-DJPb application to be utilized properly and efficiently.

#### 4. CONCLUSIONS

The findings revealed that the e-DJPb Online Application installation at the Makassar State Treasury Office (KPPN) was judged to be quite effective and efficient. KPPN Makassar II is eager to implement e-government, as seen by its service, which is a form of e-government implementation. Outsiders can access or view the services supplied by the Makassar II KPPN to SATKER, and the Makassar II KPPN also implements a One Stop Service. Furthermore, the services at the Makassar II KPPN are provided free of charge to stakeholders.

The findings of this study are expected to benefit the Ministry of Finance as well as the entire Vertical Scope of the Directorate General of Treasury and improve the organization's quality, namely the Vertical Scope of the Directorate General of Treasury

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