



The Dynamics of E-Government Policy in the Management of Political Party Financial Assistance Funds in Bali Province

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Abstract

This study aimed at exploring the implementation of e-government in the management of political party financial assistance in Bali Province, focusing on its administrative effectiveness, challenges, and supporting factors. A descriptive qualitative research design was employed. Data were collected through semi-structured interviews with six purposively selected informants, observations, and document analysis. The research instruments used were interview guide, observation sheet, and note-taking sheet. The collected data were analysed by using Qualitative Data Analysis consisting of data collection, data reduction, data display, and conclusion drawing, with method and source triangulation used to ensure data trustworthiness. The findings indicated that 1) e-government has gradually transformed conventional administrative practices into a hybrid digital-conventional system, 2) the digital transformation remains incomplete due to differences in human resource capacity, limited system integration, technical problems, and organizational resistance to conventional procedures, and 3) the implementation is supported by government policies and regulations, leadership commitment, ICT infrastructure, technical assistance, political party commitment, and administrative capacity. The study concludes that e-government implementation in political party financial assistance management is progressive but not yet fully transformative. Its effectiveness depends not only on technological availability but also on institutional readiness, organizational adaptation, stakeholder commitment, and human resource capacity. The study highlights the importance of strengthening digital integration and institutional capacity to achieve more sustainable, transparent, accountable, and efficient public financial governance.

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INTRODUCTION

The rapid development of information and communication technology (ICT) in the era of globalization has brought significant changes to various aspects of social life, including public governance (Inakefe et al., 2023). Governments across countries have increasingly adopted digital technologies to improve the effectiveness of public services, accelerate administrative processes, and promote more transparent and accountable governance (Hidayah et al., 2025). The digital transformation in public governance enables the public to access information and monitor government performance, thereby promoting the realization of good governance (Aprianty, 2016).

It leads to a situation in which incorporating technological advances into public bureaucracy becomes an important component of modern administrative reform, as it seeks not only to improve the quality and efficiency of public services but also to strengthen public trust in government institutions.

In Indonesia, the digital transformation has expanded considerably, particularly within public administration, where it is commonly referred to as electronic government (Bao et al., 2023). The emergence of e-government in Indonesia has been perceived as a vital component to establish a government system that is effective, efficient, transparent, accountable, and less vulnerable to corruption, collusion, and nepotism (Syahtoni & Reviandani, 2024). It demands that the central and local government develop various electronic systems across public administration sectors, including population administration, taxation, licensing, public procurement, and regional financial management (Auliandini, 2024). The adoption of these systems is intended not only to simplify administrative processes but also to strengthen transparency, accountability, efficiency, and institutional oversight. It indicates that the development of e-government in Indonesia represents more than a technological shift in public administration. It reflects an ongoing transformation toward more transparent, accountable, efficient, and responsive governance, in which digital systems are increasingly integrated into the management and oversight of public resources.

Indonesia's ongoing digital transformation of public administration offers an opportunity to address several longstanding challenges within its government system (Frinaldi et al., 2024). As it occurs in political party financial assistance, it has become an important issue in Indonesia's democratic governance because it involves the management and accountability of public resources by political institutions (Oktaviana et al., 2025). Under Law No. 2 of 2011 on Political Parties and its implementing regulations, financial assistance is provided to eligible political parties through the State Budget (APBN) and Regional Budgets (APBD), primarily to support political education and party secretariat operations (Subanda & Kirana, 2024). However, the management of these funds continues to face various challenges, including delays in accountability reporting, weaknesses in administrative oversight, discrepancies in budget utilization, and limited transparency of financial information (Ratnasari et al., 2022). These conditions have intensified public demands for greater transparency and accountability in the use of public funds allocated to political parties (Salim, 2024). Against this backdrop, the development of e-government in Indonesia is expected to transform conventional administrative processes into more integrated, systematic, and traceable digital procedures, thereby facilitating the submission, verification, reporting, monitoring, and documentation of political party financial assistance (Dayini, 2024; Yulianto et al., 2026).

Within this broader context, Bali Province provides an important empirical setting for examining how e-government policy translates into administrative practices in managing political party financial assistance (Muka et al., 2020). As part of Indonesia's decentralized governance system, the provincial government is responsible for implementing national and regional policies while adapting them to local administrative and institutional conditions (Renyaan et al., 2025). The ongoing development of digital governance in Bali has encouraged the adoption of information technology in various areas of public administration, including the administration and management of public financial resources (Nugraheni & Pramono, 2025). The preliminary observation on the management of political party financial assistance in Bali indicates that the transition toward digital-based administration has not completely eliminated conventional administrative practices and implementation challenges. The management of financial assistance involves interconnected processes, including application submission, document verification, disbursement, financial reporting, monitoring, and evaluation. Although digital technologies have increasingly been incorporated into these processes, their implementation does not necessarily occur uniformly across all stages. Several administrative procedures still require conventional documentation and manual verification, while the use of digital systems varies according to the capacity and readiness of the government officials and political party administrators involved. This situation raises questions about the extent to which digitalization has actually transformed the existing administrative practices and strengthened oversight of political party financial assistance.

Empirical studies have examined digital governance within the public administration in Bali. A study has revealed that e-governance is a strategic policy effort to enhance public transparency and accountability for government administration (Singal, 2025). Another study has found that the implementation of e-government through the Personnel Management Information System (SIMPEG) at the Bali Province Personnel and Human Resources Development Agency was

remained at the interaction and transaction stages and had not yet achieved fully integrated digital bureaucratic transformation due to fragmented system governance, limited interoperability, digital literacy gaps, and resistance to changes in organizational culture (Dewata & Pinatih, 2025). Similarly, Yudhiantara et al., (2023) also found that the implementation of the Electronic-Based Government System (SPBE) through the Badung Smart City Program had reached the stages of adaptation and integration, but its e-governance dimension remained limited, particularly in terms of electronic participation and community empowerment. Meanwhile, a study has highlighted that digital governance in the Bali Provincial Government contributed to a more transparent and merit-based personnel management system through online recruitment, technology-based performance assessment, competency development, and integrated personnel information systems. However, the findings also emphasize the importance of integrating data and processes to ensure the effectiveness of digital personnel management (Nugroho et al., 2023). These studies demonstrate that digital governance in Bali has been examined predominantly in the contexts of personnel administration, human resource management, smart city development, and public administrative services.

In addition, studies on political party financial assistance have predominantly examined the implementation of financial assistance policies, political education, financial accountability, and transparency in the use of public funds (Oktaviana et al., 2025; Ratnasari et al., 2022; Subanda & Kirana, 2024). Although these studies provide important insights into the respective policy domains, limited attention has been given to the intersection between e-government policy and the administrative management of political party financial assistance, particularly at the provincial level. More specifically, existing studies have not sufficiently explained how digital policy is translated into administrative practices, how government and political party actors adapt to digital procedures, and what institutional, technological, and human-resource challenges emerge during this transition. This gap highlights the need for an empirical examination of the dynamics of e-government policy implementation in the management of political party financial assistance. Therefore, this study seeks to contribute by examining how e-government policy is implemented, negotiated, and adapted within the management of political party financial assistance in Bali Province, while identifying the factors that facilitate or constrain its implementation and its implications for transparency, accountability, and administrative efficiency.

METHOD

The current study employed a descriptive qualitative research design to gain an in-depth understanding of the dynamics of e-government policy in managing political party financial assistance in Bali Province. It was conducted in Bali Province, focusing on local government institutions with authority and responsibilities related to the management of political party financial assistance, including the Bali Provincial Office of National Unity and Politics (*Badan Kesatuan Bangsa dan Politik/Bakesbangpol*), the Regional Financial and Asset Management Agency (*Badan Pengelolaan Keuangan dan Aset Daerah/BPKAD*), as well as selected political parties receiving financial assistance from the regional government. The research site was purposively selected because Bali Province had actively advanced digitalization in public administration and adopted electronic systems for public service delivery and regional financial management. In addition, the dynamic regional political environment made Bali a relevant empirical setting for examining the implementation of e-government in managing political party financial assistance.

The data were collected through observation, interview, and document analysis. The semi-structured interview was conducted with 6 informants selected through purposive sampling. They were selected as informants based on their roles, knowledge, and direct involvement in implementing and managing political party financial assistance in Bali Province. The first group consists of two government officials, who were expected to provide information regarding policy implementation, administrative procedures, verification, monitoring, reporting, institutional coordination, and the application of e-government in managing political party financial assistance. The second group consisted of two representatives of political parties receiving financial assistance, particularly the chairperson or executive committee member and the party treasurer. The third group consisted of two community members who participate in political education activities funded through political party financial assistance. In addition, the data were also collected by using interview guidance as the research instrument. Observations were conducted in both research settings to obtain information on how the e-governance policy was implemented, with the

observation sheet used as the research instrument. A document analysis was conducted by collecting relevant documents and literature, which served as a fundamental framework supporting the implementation of e-governance for the management of political party financial assistance funds in Bali Province. The note-taking sheet was used as a research instrument to collect data.

A Qualitative Data Analysis was conducted to analyze the collected data. There were four main stages in the data analysis: data collection, data reduction, data display, and conclusion drawing. Data collection was the first stage, based on the research questions, covering the implementation of e-governance, digitalization, administrative efficiency, transparency, and accountability, challenges, and supporting factors. Data reduction was the second stage, where unwanted and irrelevant data were eliminated focus onto relevant data relevant to the current research scope. The data display stage processed and presented the data in the form of a table and description. Meanwhile, conclusion drawing was the last stage to conclude the findings and ensuring the data trustworthiness. The trustworthiness was conducted by employing method triangulation and source triangulation considering that the data were collected from the different group of informants, and several method of data collection.

RESULT AND DISCUSSION

The Implementation of E-Government in the Management of Political Party Financial Assistance in Bali Province

The findings indicated that the implementation of e-government in the management of political party financial assistance in Bali Province had gradually shifted administrative practices from conventional, paper-based procedures to digitally based administration. Based on interviews, observations, and document analysis, digital technology had been incorporated into several stages of financial assistance management, including application submission, document verification, financial reporting, monitoring, and evaluation. These are presented in Table 1.

Table 1. The Implementation of E-Government in Political Party Financial Assistance Management in Bali Province

Administrative Stage	Digital Practice	Conventional Practice
Application Submission	Utilizing digital system to submit or upload administrative documents	Submitting supporting physical documents
Document Verification	Checking submitted files via online	Checking and clarifying the files with party administrators manually
Disbursement	Documenting the administrative requirements digitally	Coordinating and competing the supporting documents
Financial Reporting	Submitting and storing electronic reports	Requiring physical supporting documents
Monitoring	Accessing and reporting digital administrative data	Communicating direct and manual follow-up
Evaluation	Documenting and review the documents or data digitally	Requiring manual coordination and clarification

The application submission stage represented one of the areas in which digitalization had been most visibly incorporated. Political parties were increasingly able to use digital systems to submit or upload administrative requirements for financial assistance. This procedure reduced the initial dependence on physical document delivery and allowed government officials to access submitted documents more efficiently. The study found that government informants reported that digital submission had simplified the initial administrative process, as documents could be received and reviewed without requiring party administrators to submit all documents directly to the government office. This also allowed the submitted files to be stored electronically and accessed when required during subsequent administrative stages. Nevertheless, the findings indicated that digital submission had not completely eliminated physical documentation. Certain supporting documents were still required in physical form, particularly those requiring original signatures, stamps, or formal verification. As a result, political party administrators continued to perform both digital and conventional submission procedures.

Digitalization had also been incorporated into the document verification process. Government officials could access documents submitted through the electronic system and conduct an initial examination of their completeness and conformity with administrative requirements. This provided officials with greater flexibility to review documents without relying entirely on physical files. According to the government informants, the digital system facilitated the checking of administrative requirements because documents were accessed and reviewed electronically. The system also facilitated the identification of incomplete documents and the communication of required corrections to political party administrators. On the other hand, the verification process remained partly manual. When inconsistencies, incomplete documents, or unclear information were identified, government officials still needed to communicate directly with party administrators to clarify and correct the documents. In some cases, physical documents were also required to confirm the validity of information submitted electronically.

At the disbursement stage, digital technology was primarily used to support the documentation and administration of requirements rather than to completely automate the disbursement process. Administrative requirements for the release of financial assistance were documented electronically, enabling government officials to maintain a digital record of the process. The use of electronic documentation provided an administrative trail referring to subsequent monitoring and accountability processes. It was particularly important considering that the disbursement of public funds required evidence that all administrative requirements had been fulfilled.

Financial reporting represented a particularly important stage because it was directly related to the accountability of political party financial assistance. The findings indicated that political parties were increasingly required or encouraged to submit financial reports through digital mechanisms. Electronic reporting enabled the systematic storage of financial documents and facilitated access to records for monitoring and evaluation. The party treasurers interviewed in this study described the digital reporting process as providing greater convenience in organizing and submitting financial information. Electronic submission also reduced the risk of losing documents and allowed previously submitted information to be retrieved more easily.

Digitalization had also changed the way government officials monitoring the administration of political party financial assistance. Electronic administrative data provided officials with access to information concerning submitted documents, financial reports, and the status of administrative requirements. This enabled monitoring to be conducted based on documented information rather than relying solely on physical files. The government informant explained that electronic records made it easier to identify the status of administrative processes and determine whether political parties had fulfilled their reporting obligations. However, monitoring was not yet fully automated or real-time. When clarification was required, government officials still communicated directly with political party administrators. Manual follow-up still remained an important component of the monitoring process.

At the evaluation stage, digital systems facilitated the documentation and review of administrative and financial information. Electronic records generated throughout the previous stages provided a basis for reviewing the implementation and accountability of political party financial assistance. The availability of digitally stored documents enabled government officials to retrieve information related to financial reports and supporting documentation more systematically. This could facilitate the preparation of evaluation records and support subsequent auditing activities. These findings indicate that the implementation of e-governance did not occur uniformly across all administrative stages. While several processes had been supported by digital systems, with certain activities continue to require physical documents, manual verification, and direct coordination between government officials and political party administrators. Thus, the implementation was characterized as a hybrid administrative system, in which digital and conventional procedures operate simultaneously.

The Effectiveness of The Implementation of E-Government in the Management of Political Party Financial Assistance in Bali Province

The current study explored the effectiveness of e-government implementation in managing political party financial assistance quantitatively by obtaining its administrative efficiency, transparency, and accountability. The findings were presented in Table 2.

Table 2. The Effectiveness of E-Government Implementation in Managing Political Party Assistance in Bali Province

Dimensions	Indicators	Findings
Administrative Efficiency	Administrative Speed	Providing time efficiency in processing administrative documents
	Document Storage	Providing efficiency in storing, recording, organizing, and retrieving the administrative documents
	Verification and Coordination	Providing efficiency for reviewing and conducting initial verification process Providing facilitation in coordinating relevant administrative information to be accessed without relying entirely on physical files
Transparency	Documentation	Creating more systematic records of financial assistance administration and utilization.
	Information Accessibility	Storing digital administrative and financial information that could be accessed more easily by authorized government officials for monitoring purposes.
	Traceability	Creating administrative and financial information easier to track throughout the reporting and monitoring processes.
	Reporting Visibility	Providing a clearer record of submitted financial reports and the administrative status of political parties
Accountability	Financial Reporting	Requiring political parties to provide structured financial reports and supporting evidence of fund utilization.
	Audit Support	Facilitating the retrieval of administrative and financial evidence required for verification and audit processes
	Monitoring and Oversight	Reporting supports government monitoring of political party financial assistance and facilitates follow-up when discrepancies were identified.
	Verification and Clarification	Providing a basis for verifying submitted information, although clarification and follow-up that still required direct communication with party administrators.
	Recordability of Responsibility	Strengthening the administrative record of submissions, reports, and supporting evidence provided by political parties.

The findings indicated that the implementation of e-government for the management of political party financial assistance in Bali Province had improved administrative processes across three main dimensions: administrative efficiency, transparency, and accountability. The contribution of digitalization was reflected in the way administrative documents were submitted, stored, verified, monitored, and reported. However, the findings also demonstrated that the contribution of e-government remained gradual, as several digital procedures continued to coexist with conventional practices.

The Challenges and Supporting Factors in Implementing E-Government in the Management of Political Party Financial Assistance in Bali Province

Despite of the perceived benefits of e-government implementation in the management of political party financial assistance in Bali Province, the current findings also presented the challenges of the implementation itself. Those were presented in Table 3.

Table 3. The Challenges of Implementing E-Government in the Management of Political Party Financial Assistance in Bali Province

Challenges	Manifestations	Implications
Human Resource Capacity	Different levels of digital competence among officials and party administrators	Requiring an additional assistance and training
	Additional assistance and training are required	Requiring manual assistance to continue several processes
System Integration	Limited connection between relevant institutional information systems	Requiring manual verification, monitoring, and coordination
Technical Problems	Slow system access, network disruptions, and server limitations	Submitting and reporting delayed process
Organizational Culture	Several actors remained accustomed to conventional procedures	Conducting digitalization gradually
	Different levels of preparedness among government and party organizations	Showing ununiformed implementation

The findings indicate that the implementation of e-government in the management of political party financial assistance in Bali Province continued to face several challenges related to human resource capacity, system integration, technical conditions, and organizational culture. First, differences in digital competence among government officials and political party administrators affected the consistency of digital system use, resulting in a continued need for additional assistance, training, and manual support across several administrative processes. Second, the limited integration among relevant institutional information systems required government officials to perform manual verification, monitoring, and coordination, thereby limiting digitalization's potential to create a fully integrated administrative process. Third, technical problems, including slow system access, network disruptions, and server limitations, occasionally affected the timeliness of document submission and financial reporting. Finally, organizational culture also influenced the pace of digital transformation, as some actors remained accustomed to conventional administrative procedures and required a gradual transition toward digital practices. These conditions were further reflected in different levels of organizational preparedness among government institutions and political parties, resulting in uneven implementation of e-government across administrative processes. The findings suggested that the challenges of digital transformation were not solely technological but also involved human, organizational, and institutional dimensions.

Additionally, these challenges revealed several factors perceived as supports for implementing e-government in managing political party financial assistance in Bali Province. The findings were presented in Table 4.

Table 4. Supporting Factors in Implementing E-Government in Managing Political Party Financial Assistance in Bali Province

Supporting Factors	Roles in Implementation
Government Policy and Regulation	Provides the formal basis for digital administrative practices
Leadership Commitment	Encouraging the adoption and continuation of digital systems
ICT Infrastructure	Enabling digital submission, reporting, and documentation
Technical Assistance	Assisting users adapt to digital procedures
Political Party Commitment	Supporting compliance with digital reporting requirements
Administrative Capacity	Facilitating effective use of digital system

Table 4 showed that there were several factors that were identified as supporting components in implementing e-government in the management of political party financial assistance in Bali Province. Government policy and regulation provided the formal basis for

adopting and implementing digital administrative practices, ensuring that the use of electronic systems aligned with existing administrative requirements. Leadership commitment within government institutions further supported the continuity of digitalization by encouraging officials to adopt and maintain digital procedures for managing financial assistance. In addition, adequate ICT infrastructure enabled the implementation of digital submission, reporting, documentation, and information management. Technical assistance also played an important role in helping government officials and political party administrators adapt to digital procedures, particularly for users with different levels of digital competence. From the political party side, commitment to comply with digital reporting requirements supported the consistent use of electronic systems and facilitated the fulfillment of financial accountability obligations. Finally, administrative capacity influenced the extent to which digital systems could be utilized effectively, as organizations with greater administrative preparedness were generally better able to integrate digital procedures into their routine activities. Overall, these supporting factors demonstrated that successful e-government implementation depended not only on technological infrastructure but also on regulatory support, leadership, user assistance, organizational commitment, and administrative capacity.

DISCUSSION

The current study has demonstrated that the implementation of e-government in the management of political party financial assistance in Bali Province has gradually transformed conventional administrative practices into a hybrid digital-conventional administrative system. Digital technologies have been incorporated across several stages, including application submission, document verification, financial reporting, monitoring, and evaluation. The digitalization of these processes has contributed to administrative efficiency by reducing processing time, facilitating document storage and retrieval, and supporting initial verification and coordination. It has also strengthened transparency through more systematic documentation, improved information accessibility, and greater traceability of administrative and financial records. Furthermore, digital reporting and electronic documentation have strengthened accountability by providing supporting evidence, facilitating monitoring and audit processes, and creating clearer records of responsibilities. However, the findings also reveal that digitalization has not yet resulted in a fully integrated administrative transformation, as physical documents, manual verification, direct communication, and conventional coordination remain necessary at several stages. These findings show the primary novelty of this study lies in identifying e-government implementation in political party financial assistance management not simply as a transition from manual to digital administration, but as a hybrid transformation in which digital mechanisms coexist with conventional practices. This finding provides a more nuanced understanding of digital governance in a politically sensitive area involving the administration of public financial resources.

These findings are consistent with previous studies showing that digital governance can improve transparency, accountability, and administrative efficiency, while its implementation remains constrained by institutional and human factors. Studies have shown that employee skills, leadership, regulation, infrastructure, ICT, transparency, and accountability have significantly contributed to the implementation of digital government services in Indonesian local governments (Hidayanto et al., 2014; Pribadi et al., 2024; Sampe et al., 2026). This supports the present finding that the effectiveness of digitalization in Bali is influenced not only by the availability of technological systems but also by leadership commitment, regulatory support, administrative capacity, and human resource competence, as mentioned by Kristensen and Andersen (2023) where leadership is essential in ensuring the digital transformation is successful in the public sector. Similarly, research on digital governance in the population and civil registration sector in Makassar discovers that digitalization could contribute to transparency, efficiency, accountability, and data integration, while emphasizing the importance of institutional implementation and data integration (Nasrullah et al., 2025). In the context of Bali, Dewata and Pinatih (2025) likewise reveal that the implementation of e-government through SIMPEG at the Bali Provincial Personnel and Human Resources Development Agency had not yet achieved a fully integrated digital bureaucratic transformation due to fragmented system governance, limited interoperability, and limited human resource readiness. These findings are also comparable with several studies highlighting that human resources are the pivotal component in supporting the sustainability of digital transformation (Demartini et al., 2020; Mahbub et al., 2024; Sartika & Megasari, 2025;

Sydorenko et al., 2024; Urban & Plattfaut, 2025; Vial, 2019), considering that the current finding highlights human resource as one of the challenges in implementing e-government.

However, the findings contribute to the literature on e-government by extending the discussion of digital transformation beyond conventional public service delivery toward the governance of political financial resources. Existing studies of e-government in Bali have largely focused on personnel management, smart cities, public services, or broader bureaucratic transformation. Meanwhile, studies concerning political party financial assistance have generally concentrated on financial accountability, transparency, regulatory compliance, and the adequacy of oversight mechanisms. By bringing these two strands of research together, this study demonstrates that e-government can function not merely as an administrative efficiency mechanism but also as an institutional accountability mechanism for managing politically sensitive public resources. More specifically, the study proposes that the contribution of e-government in this context can be understood through three interconnected dimensions: administrative efficiency, transparency, and accountability. Administrative efficiency concerns the acceleration, organization, and retrieval of administrative information; transparency concerns documentation, accessibility, traceability, and reporting visibility; while accountability concerns financial reporting, audit support, monitoring, verification, and recordability of responsibility. The study therefore offers an empirical framework for understanding how digitalization contributes to public financial governance while simultaneously demonstrating that technological adoption does not automatically produce full digital transformation.

Overall, the study suggests that the digitalization of political party financial assistance management in Bali Province is progressive but not yet fully transformative. The coexistence of digital and conventional procedures indicates that technological adoption has already improved administrative processes, transparency, and accountability, but its institutional impact remains dependent on system integration, human resource capacity, organizational culture, and stakeholder commitment. This finding implies that successful e-government should be assessed not merely from whether a digital application has been introduced, but from the extent to which digital practices have become embedded in institutional routines and have reduced unnecessary manual intervention. Future research could therefore examine the implementation of similar systems across different provinces or local governments to identify contextual variations in digital governance. Comparative research could also investigate whether greater system integration and digital maturity produce measurable improvements in the quality of political party financial accountability and public access to financial information.

CONCLUSION

The elaborated findings conclude that e-government implementation in the management of political party financial assistance in Bali Province has gradually improved administrative efficiency, transparency, and accountability by supporting digital submission, verification, reporting, monitoring, and evaluation. However, the implementation remains hybrid, as some processes still require physical documents and manual coordination. The main challenges involve human resource capacity, system integration, technical problems, and organizational readiness, while government regulations, leadership commitment, ICT infrastructure, technical assistance, political party commitment, and administrative capacity support the implementation. Thus, effective e-government implementation requires not only digital technology but also adequate institutional, organizational, and human resource support. These findings implicate the sustainability of digital transformation in public sector as well as suggest further researchers to investigate its effectiveness more compressively through a longitudinal and experimental study.

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