

The Influences of Electronic-Based Government System (*SPBE*) Implementation On Performance Accountability In The Regional Secretariat Of South Sulawesi Province

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ABSTRAK

Permasalahan dalam penelitian melihat dari hasil penilaian capaian kinerja berdasarkan laporan akuntabilitas kinerja Sekretariat Daerah Provinsi Sulawesi Selatan yang tidak signifikan terhadap hasil indeks penilaian Electronic-Based Government System (*SPBE*) (*SPBE*), maka penelitian ini berbasis terhadap permasalahan tersebut dengan tujuan dapat melihat pengaruh implementasi Electronic-Based Government System (*SPBE*) (*SPBE*) terhadap Akuntabilitas Kinerja di Lingkungan Sekretariat Daerah Provinsi Sulawesi Selatan. Metode yang digunakan dalam dalam penelitian ini adalah kuantitatif dengan pendekatan deskriptif. Populasi yang menjadi fokus penelitian adalah Pegawai Negeri Sipil pada unit kerja di lingkungan Sekretariat Daerah Provinsi Sulawesi Selatan. Informasi terkait data penelitian diperoleh melalui kuesioner yang telah diuji validitas dan reliabilitasnya dengan menggunakan Statical Program for Special Science (SPSS). Hasil penelitian menunjukkan bahwa Implementasi Electronic-Based Government System (*SPBE*) (*SPBE*) memiliki pengaruh yang kuat terhadap Akuntabilitas Kinerja di Lingkungan Sekretariat Daerah Provinsi Sulawesi Selatan. Diharapkan Pimpinan Sekretariat Daerah Provinsi Sulawesi Selatan membentuk Tim Khusus untuk pelaksanaan monitoring dan evaluasi penerapan Electronic-Based Government System (*SPBE*) (*SPBE*), serta mengharapkan tim kerja tersebut memahami aspek teknis dan kebijakan dari Electronic-Based Government System (*SPBE*) (*SPBE*).

Kata Kunci : Implementasi, Electronic-Based Government System (*SPBE*), Sekretariat Daerah.

ABSTRACT

This research investigates the impact of implementing the Electronic-Based Government System (SPBE) on performance accountability within the Regional Secretariat of South Sulawesi Province. The research addresses a discrepancy where performance assessments based on accountability reports from the Regional Secretariat do not align significantly with the SPBE assessment index. Adopting a quantitative, descriptive methodology, the research surveyed civil servants working across various units of the Regional Secretariat in South Sulawesi Province. Data was collected using a questionnaire validated for reliability through Statistical Package for the Social Sciences (SPSS). The findings indicate a significant positive influence of SPBE implementation on performance accountability within the Regional Secretariat of South Sulawesi Province.

Keywords: Regional Secretariat, Electronic Based Government System, Implementation.

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Introduction

Progress in regional welfare cannot be achieved without accountability and transparency in government implementation, especially in providing quality public services. A transparent and accountable government or organization will gain “trust” and support from the public. Building government accountability requires a process, notably through performance reporting that is accessible to the public. This transparency fosters trust and confidence in the government, showing the public that the government prioritizes community interests. Such trust is crucial for supporting the government in successfully implementing its programs and activities.

According to Lukito (2014:2), accountability involves the obligation to explain and justify public activities, decisions, and processes, as well as to take responsibility for the outcomes and performance. The performance of the government and its officials is reflected in the quality of public products and services, which should benefit the improvement of people's lives. In a democratic society, where sovereignty lies with the people, individuals have the right to voice their opinions and participate in public decision-making that impacts their lives. Therefore, the public needs information about government actions, progress in development, and issues related to public services.

The technology and information revolution (ICT) provides the government with opportunities to innovate in state officials' development through the implementation of an Electronic-Based Government System (*SPBE*), or e-government. This is a key characteristic of good governance today, as it enables the government to offer various services to the community using computer-based information systems. The government recognizes the critical role of *SPBE* in supporting all development sectors and promoting open, participatory, innovative, and accountable administration. Additionally, *SPBE* enhances collaboration between regional officials in managing government affairs and tasks to achieve common goals.

The government has made efforts to encourage the implementation of *SPBE* by issuing sectoral legislation mandating its adoption. In the context of regional autonomy, Law Number 23 of 2014 concerning Regional Government, as amended by Law Number 9 of 2015, outlines the authority of central and regional governments in managing e-government. The policy for *SPBE* development was initiated with Presidential Instruction Number 3 of 2003 concerning the National Policy and Strategy for E-Government Development and further supported by Presidential Regulation Number 95 of 2018 concerning Electronic-Based Government Systems. However, the results of *SPBE* development and its maturity level vary significantly between central agencies

and regional governments. One issue is the incomplete and suboptimal implementation of *SPBE* in government administration and public services. The *SPBE* should significantly improve government performance, yet there are ongoing challenges in financial management, performance accountability, perceptions of corruption, and public services.

To ensure that the implementation of *SPBE* in regional governments aligns with integrated and unified principles, regional governments are expected to incorporate *SPBE* elements according to the *SPBE* Management framework. This approach aims to ensure that *SPBE* implementation is effective, efficient, and sustainable, resulting in high-quality and optimal *SPBE* services.

Based on the results of the 2022 Government Agency Performance Report (LKIP) of the Regional Secretariat of South Sulawesi Province, the overall conclusion indicates that the achievement of performance targets for the South Sulawesi Provincial Government's Strategic Targets for 2022 is very high. The following table summarizes these achievements:

**Table 1. General Conclusions on Performance Achievements
South Sulawesi Province Regional Secretariat in 2022**

No	Strategic target	Target	Criteria
1.	Increased Governance and Quality of Policy Formulation for Administrative Implementation in the Fields of Government and Regional Autonomy and Law	100%	Very High
2.	Improved Governance and Quality of policy formulation for administration in the fields of Economy and Development as well as procurement of Goods/Services	92,59%	Very High
3.	Increased Governance and Quality of formulation of administrative implementation policies in the areas of Organization, General Affairs and Leadership Administration	100,05 %	Very High
4.	Increased Accountability of Regional Apparatus	100,05%	Very High
5.	Increasing supporting materials in the context of handling people's welfare based on religious values	92,59%	Very High
Average Target Score		96,35%	Very High

Data Source: LKIP Regional Secretariat of South Sulawesi Province, 2023

The acceleration of state officials development is furthered through bureaucratic reform, outlined in Presidential Regulation Number 81 of 2010, which details the Grand Design for Bureaucratic Reform 2010-2025. This reform initiative focuses on eight key areas: restructuring and supervisory management, accountability, institutional enhancement, management processes, human resources for the officials, regulatory frameworks, public services, and fostering a new work mindset and culture. Specifically, within the realm of management restructuring, the Strategic Plan for Bureaucratic Efficiency (*SPBE*) plays a crucial role. *SPBE* aims to implement transparent, effective, efficient, and measurable systems, processes, and procedures. External evaluation of bureaucratic reform aligns with the Bureaucratic Reform Road Map, encompassing both General and Thematic RB components. The primary strategic objective under RB General is to establish an effective, agile, and digitally collaborative government, measured by the *SPBE* Index indicator.

In 2021, *SPBE* evaluations were conducted using adapted instruments as per Regulation Number 59 of 2020 from the Minister of State Officials Empowerment and Bureaucratic Reform of the Republic of Indonesia, focused on monitoring and evaluating electronic-based government systems. The Ministry collaborates with the National *SPBE* Coordination Team to conduct these evaluations biennially, ensuring sustainable implementation across regional governments. The 2021 *SPBE* evaluation results serve as a baseline for compliance criteria and conditions that regional governments must meet. It is anticipated that these Regional Government *SPBE* Evaluation Results Reports (LHE) will guide subsequent strategic actions aimed at enhancing implementation. According to the Ministry's assessment, the South Sulawesi Provincial Government achieved a score of 2.05, denoted as "Sufficient." Detailed evaluation outcomes are presented below:

Table 2. *SPBE* Assessment Index – South Sulawesi Provincial Government 2021

INDEKS SPBE –		2,05
PEMERINTAH PROVINSI SULAWESI SELATAN		(Cukup)
Nilai Indeks SPBE, Domain, dan Aspek		
Nama Indeks		Nilai
SPBE		2,05
Domain Kebijakan SPBE		1,30
Kebijakan Internal terkait Tata Kelola SPBE		1,30

Domain Tata Kelola SPBE	1,70
Perencanaan Strategis SPBE	1,75
Teknologi Informasi dan Komunikasi	1,50
Penyelenggara SPBE	2,00
Domain Manajemen SPBE	1,09
Penerapan Manajemen SPBE	1,13
Audit TIK	1,00
Domain Layanan SPBE	2,81
Layanan Administrasi Pemerintahan Berbasis Elektronik	2,90
Layanan Publik Berbasis Elektronik	2,67

Source: 2021 LHE SPBE

As stated by the Head of the National Development Planning Agency (*Bappenas*) Suharso Monoarfa, Alatas and Dirgantara (2023, May 12), accelerating the widespread adoption of the Electronic-Based Government System (*SPBE*) can enhance efficiency and effectiveness in governmental governance. According to Government Regulation Number 18 of 2016, Article 7 paragraph (3), the Provincial Regional Secretariat, acting as a staff element, assists the Governor in policy formulation and administrative coordination concerning the duties of Regional Officials and administrative services.

In examining the specific impact of the Electronic-Based Government System (*SPBE*) on performance accountability within the Regional Secretariat of South Sulawesi Province, Presidential Regulation Number 95 of 2018 highlights *SPBE*'s role in fostering open, participatory, innovative, and accountable government administration. *SPBE* facilitates increased collaboration among government agencies towards common goals, enhances the quality and accessibility of public services, and reduces instances of collusion, corruption, and nepotism through its electronic-based monitoring and complaints system.

Research Method

This research employed a quantitative approach with a descriptive methodology, focusing on gathering numerical data to describe and analyze the characteristics of the population under research. Data collection involved observation, questionnaires, and documentation to comprehensively capture information from 463 employees at the Regional Secretariat of South Sulawesi Province. The population represented all individuals meeting specific inclusion criteria

and served as the focus of the research, aimed at deepening understanding of their behaviors and perceptions.

Quantitative analysis techniques that included validity and reliability tests were utilized to ensure the accuracy and consistency of the collected data. Validity tests verified that the research instruments effectively measured the intended variables, while reliability tests assessed the stability and reliability of results across different conditions. Descriptive analysis was then employed to interpret the frequency and percentage scores derived from the data, presenting findings in sentence form to facilitate meaningful conclusions. The research employed a five-class classification system based on the Likert scale used in the questionnaire design, enabling a structured approach to analyze and interpret the data to uncover insights relevant to the research objectives.

Results and Discussion

The results of this research were obtained through a questionnaire distributed to respondents via Google Form by the researchers. The questionnaire was structured to assess variables related to the implementation of the electronic-based government system and variables pertaining to performance accountability. Below is an overview of the evaluation results based on the research framework:

A. The Implementation of Electronic-Based Government System (*SPBE*)

1. Internal Policies on the Development of *SPBE* Application

Table 3. Internal Policies on the Development of *SPBE* Application

Category	Score	Frecuency	Total (2 x 3)	Percentage
1	2	3	4	5
Strongly Agree	5	80	400	38
Agree	4	94	376	45
Undecided	3	37	111	18
Disagree	2	-	-	-
Strongly Disagree	1	-	-	-
Total		211	887	100

Source: Questionnaire Data, 2023

As seen in the Table, 45% of employees responded affirmatively, suggesting that the Regional Secretariat of South Sulawesi Province has an internal policy for *SPBE* Application Development, which aligns with Presidential Regulation Number 95 of 2018.

2. Internal Policies on Data Center Service

Table 4. Internal Policies on Data Center Service

Category	Score	Frecuency	Total (2 x 3)	Percentage
1	2	3	4	5
Strongly Agree	5	3	15	1.4
Agree	4	145	580	69
Undecided	3	62	186	29
Disagree	2	1	2	0.5
Strongly Disagree	1	-	-	-
Total		211	783	100

Source: Questionnaire Data, 2023

The table above indicates that a data center service policy is already in place. This policy supports the implementation of the Electronic-Based Government System (SPBE) within the South Sulawesi Provincial Regional Secretariat by providing a data service center.

3. Intra-Agency Network Service Policy in Regional Government

Table 5. Internal Policies on Data Center Service

Category	Score	Frecuency	Total (2 x 3)	Percentage
1	2	3	4	5
Strongly Agree	5	78	390	37
Agree	4	91	364	43
Undecided	3	42	126	20
Disagree	2	-	-	-
Strongly Disagree	1	-	-	-
Total		211	880	100

Source: Questionnaire Data, 2023

The table above shows that the majority (43%) responded affirmatively regarding the availability of internal policies for Regional Government intra-agency network services within the Regional Secretariat of South Sulawesi Province. Ideally, this internal policy should regulate intra-government network services for all work units and regional devices, as well as the interconnection of intra-network services with other government agencies.

4. Internal Policy for Using the Local Government Agency Service Liaison System

Table 6. Internal Policy for Using the Local Government Agency Service Liaison System

Category	Score	Frecuency	Total (2 x 3)	Percentage
1	2	3	4	5
Strongly Agree	5	40	200	23
Agree	4	93	372	54
Undecided	3	40	120	23
Disagree	2	-	-	-
Strongly Disagree	1	-	-	-
Total		173	692	100

Source: Questionnaire Data, 2023

The table above indicates that, based on the dominant responses, internal policies regarding the use of the Regional Government agency service liaison system within the Regional Secretariat of South Sulawesi Province are in place. However, this policy is still considered inadequate as some respondents remain uncertain about its existence.

5. Information Security Management Policy

Table 7. Information Security Management Policy

Category	Score	Frecuency	Total (2 x 3)	Percentage
1	2	3	4	5
Strongly Agree	5	36	180	17
Agree	4	57	228	27
Undecided	3	76	228	36
Disagree	2	1	2	0.5
Strongly Disagree	1	41	41	19
Total		211	679	100

Source: Questionnaire Data, 2023

Table 7 shows that the availability of information security management policies, which should cover the entire scope of complete information security management (including determination of scope, assignment of responsible persons, planning, operational support, performance evaluation, and continuous improvement), has not been fulfilled. Therefore, it can be concluded that this policy has not been implemented.

6. Coordination Team Policy

Table 8. Coordination Team Policy

Category	Score	Frecuency	Total (2 x 3)	Percentage
1	2	3	4	5
Strongly Agree	5	77	385	36

Agree	4	74	296	35
Undecided	3	60	180	28
Disagree	2	-	-	-
Strongly Disagree	1	-	-	-
Total		211	861	100

Source: Questionnaire Data, 2023

It can be inferred from the table that the policies regarding the coordination management team, which cover the regulation of tasks for the Regional Government *SPBE* Coordination Team supporting the implementation of *SPBE* in all regional work units, have been fulfilled. This is evidenced by respondents' strong agreement and agreement, illustrating that the existence of the *SPBE* coordination team aligns with the organization's needs.

7. The Integration of *SPBE* Plans and Budgets

Table 9. The Integration of *SPBE* Plans and Budgets

Category	Score	Frecuency	Total (2 x 3)	Percentage
1	2	3	4	5
Strongly Agree	5	38	190	18
Agree	4	54	216	26
Undecided	3	119	357	56
Disagree	2	-	-	-
Strongly Disagree	1	-	-	-
Total		211	763	100

Source: Questionnaire Data, 2023

The table above indicates that the integration of *SPBE* plans and budgets to support its implementation within the Regional Secretariat of South Sulawesi Province is still uneven. This is evident from respondents' hesitation in providing clear answers regarding the integration of plans and budgets to support the routine implementation of *SPBE*.

8. Integration of *SPBE* Application Development

Table 10. Integration of *SPBE* Application Development

Category	Score	Frecuency	Total (2 x 3)	Percentage
1	2	3	4	5
Strongly Agree	5	6	30	3
Agree	4	165	660	78
Undecided	3	40	120	19
Disagree	2	-	-	-
Strongly Disagree	1	-	-	-
Total		211	810	100

Source: Questionnaire Data, 2023

Table 10 presents that the integrated development of the *SPBE* Application to support its implementation within the Regional Secretariat of South Sulawesi Province illustrates that the Electronic-Based Government System (*SPBE*) application has been effectively implemented, as indicated by the dominant responses regarding this policy.

9. Data Center Service

Table 11. Data Center Service

Category	Score	Frecuency	Total (2 x 3)	Percentage
1	2	3	4	5
Strongly Agree	5	5	25	2.4
Agree	4	125	500	59
Undecided	3	80	240	38
Disagree	2	1	2	0.5
Strongly Disagree	1	-	-	-
Total		211	767	100

Source: *Questionnaire Data, 2023*

The availability of data center services within the Regional Secretariat of South Sulawesi Province appears unevenly distributed, suggesting some respondents may have hesitated to provide answers.

10. Local Government Intra-Agency Network Services

Table 12. Local Government Intra-Agency Network Services

Category	Score	Frecuency	Total (2 x 3)	Percentage
1	2	3	4	5
Strongly Agree	5	78	390	37.0
Agree	4	71	284	34
Undecided	3	62	186	29
Disagree	2	-	-	-
Strongly Disagree	1	-	-	-
Total		211	860	100

Source: *Questionnaire Data, 2023*

The availability of regional government intra-agency network services within the Regional Secretariat of South Sulawesi Province appears unevenly distributed, indicating that some respondents may have been hesitant to provide answers.

11. Local Government Agency Service Liaison System

Table 13. Local Government Agency Service Liaison System

Category	Score	Frecuency	Total (2 x 3)	Percentage
1	2	3	4	5
Strongly Agree	5	45	225	21.3
Agree	4	103	412	49
Undecided	3	63	189	30
Disagree	2	-	-	-
Strongly Disagree	1	-	-	-
Total		211	826	100

Source: Questionnaire Data, 2023

As shown in the table above, the utilization of the Regional Government agency service liaison system within the Regional Secretariat of South Sulawesi Province appears unevenly distributed, suggesting that some respondents may have been hesitant to provide answers.

12. SPBE Work Unit Coordination Team

Table 14. SPBE Work Unit Coordination Team

Category	Score	Frecuency	Total (2 x 3)	Percentage
1	2	3	4	5
Strongly Agree	5	36	180	17.1
Agree	4	57	228	27
Undecided	3	118	354	56
Disagree	2	-	-	-
Strongly Disagree	1	-	-	-
Total		211	762	100

Source: Questionnaire Data, 2023

The implementation of the tasks and programs of the SPBE coordination team within the Regional Secretariat of South Sulawesi Province has not yet been carried out, this is due to the dominant response from respondents who were doubtful about the implementation of these activities..

13. Collaborative Implementation of SPBE

Table 15. Collaborative Implementation of SPBE

Category	Score	Frecuency	Total (2 x 3)	Percentage
1	2	3	4	5
Strongly Agree	5	36	180	17.1
Agree	4	119	476	56
Undecided	3	56	168	27
Disagree	2	-	-	-
Strongly Disagree	1	-	-	-
Total		211	824	100

Source: Questionnaire Data, 2023

The collaborative implementation of the Electronic-Based Government System (*SPBE*) between work units within the Regional Secretariat of South Sulawesi Province has been successful, as indicated by the dominant responses regarding the collaborative implementation of *SPBE* between work units.

14. Implementation of *SPBE* Risk Management

Table 16. Implementation of *SPBE* Risk Management

Category	Score	Frecuency	Total (2 x 3)	Percentage
1	2	3	4	5
Strongly Agree	5	35	175	16.6
Agree	4	93	372	44
Undecided	3	82	246	39
Disagree	2	-	-	-
Strongly Disagree	1	1	1	0.5
Total		211	794	100

Source: Questionnaire Data, 2023

The implementation of Electronic-Based Government System (*SPBE*) risk management within the Regional Secretariat of South Sulawesi Province has not yet been implemented based on data from respondents who predominantly agree with the implementation of *SPBE* risk management within the Regional Secretariat of South Sulawesi Province.

15. Implementation of Information Security Management

Table 17. Implementation of Information Security Management

Category	Score	Frecuency	Total (2 x 3)	Percentage
1	2	3	4	5
Strongly Agree	5	36	180	17.1
Agree	4	112	448	53
Undecided	3	62	186	29
Disagree	2	-	-	-
Strongly Disagree	1	1	1	0.5
Total		211	815	100

Source: Questionnaire Data, 2023

Information security management within the Regional Secretariat of South Sulawesi Province has been running based on data from respondents who predominantly strongly agree and agree with the implementation of information security management within the Regional Secretariat of South Sulawesi Province.

16. Implementation of Data Management

Table 18. Implementation of Data Management

DOI: <https://doi.org/10.33701/jmsda.v12i1.4057>

Category	Score	Frecuency	Total (2 x 3)	Percentage
1	2	3	4	5
Strongly Agree	5	37	185	17.5
Agree	4	56	224	27
Undecided	3	118	354	56
Disagree	2	-	-	-
Strongly Disagree	1	-	-	-
Total		211	763	100

Source: Questionnaire Data, 2023

The data management within the Regional Secretariat of South Sulawesi Province is not running well as shown from the dominance of respondents' answers to the implementation of data management within the Regional Secretariat of South Sulawesi Province.

17. Implementation of Information and Communication Technology Asset Management

Table 19. Implementation of Information and Communication Technology Asset Management

Category	Score	Frecuency	Total (2 x 3)	Percentage
1	2	3	4	5
Strongly Agree	5	35	175	16.6
Agree	4	73	292	35
Undecided	3	103	309	49
Disagree	2	-	-	-
Strongly Disagree	1	-	-	-
Total		211	776	100

Source: Questionnaire Data, 2023

The table shows that the integration of information and communication technology asset management within the Regional Secretariat of South Sulawesi Province is suboptimal, as indicated by the lack of dominance in respondents' answers regarding this implementation.

18. Implementation of Change Management

Table 20. Implementation of Change Management

Category	Score	Frecuency	Total (2 x 3)	Percentage
1	2	3	4	5
Strongly Agree	5	37	185	17.5
Agree	4	134	536	64
Undecided	3	40	120	19
Disagree	2	-	-	-
Strongly Disagree	1	-	-	-
Total		211	841	100

Source: *Questionnaire Data, 2023*

The change management within the Regional Secretariat of South Sulawesi Province is running almost evenly. This can be seen from the dominance of respondents' answers to the implementation of change management within the Regional Secretariat of South Sulawesi Province.

19. *SPBE* Infrastructure Audit

Table 21. *SPBE* Infrastructure Audit

Category	Score	Frecuency	Total (2 x 3)	Percentage
1	2	3	4	5
Strongly Agree	5	3	15	1.4
Agree	4	85	340	40
Undecided	3	86	258	41
Disagree	2	36	72	17.1
Strongly Disagree	1	1	1	0.5
Total		211	686	100

Source: *Questionnaire Data, 2023*

The implementation of infrastructure audits for the electronic-based government system within the Regional Secretariat of South Sulawesi Province is uneven. This conclusion is supported by the predominant response of the respondents concerning the audits' implementation..

20. *SPBE* Application Audit

Table 22. *SPBE* Application Audit

Category	Score	Frecuency	Total (2 x 3)	Percentage
1	2	3	4	5
Strongly Agree	5	35	175	16.6
Agree	4	53	212	25
Undecided	3	87	261	41
Disagree	2	35	70	16.6
Strongly Disagree	1	1	1	0.5
Total		211	719	100

Source: *Questionnaire Data, 2023*

The implementation of audits for the electronic-based government system applications within the Regional Secretariat of South Sulawesi Province has been uneven. This is reflected in the predominant responses indicating doubts and disagreements regarding the

implementation of Electronic-Based Government System (SPBE) application audits within the Regional Secretariat of South Sulawesi Province.

21. Electronic Based Planning Services

Table 23. Electronic Based Planning Services

Kategori	Bobot	Frekuensi	Total (2 x 3)	Persentase
1	2	3	4	5
Strongly Agree	5	61	305	28.9
Agree	4	147	588	70
Undecided	3	2	6	1
Disagree	2	1	2	0.5
Strongly Disagree	1	-	-	-
Total		211	901	100

Source: Questionnaire Data, 2023

The availability of electronic-based planning services within the Regional Secretariat of South Sulawesi Province has been consistent. This conclusion is supported by the predominant response of respondents regarding the availability of electronic-based planning services within the Regional Secretariat of South Sulawesi Province.

22. Electronic Based Budgeting Services

Table 24. Electronic Based Budgeting Services

Category	Score	Frecuency	Total (2 x 3)	Percentage
1	2	3	4	5
Strongly Agree	5	60	300	28.4
Agree	4	96	384	45
Undecided	3	43	129	20
Disagree	2	12	24	5.7
Strongly Disagree	1	-	-	-
Total		211	837	100

Source: Questionnaire Data, 2023

It can be inferred that the availability of electronic-based budgeting services within the Regional Secretariat of South Sulawesi Province has been consistent. This observation aligns with the predominant responses indicating the availability of electronic-based budgeting services within the Regional Secretariat of South Sulawesi Province, despite some activities being implemented unevenly.

23. Electronic Based Financial Services

Table 25. Electronic Based Financial Services

Category	Score	Frecuency	Total (2 x 3)	Percentage
1	2	3	4	5
Strongly Agree	5	59	295	28.0
Agree	4	100	400	47
Undecided	3	41	123	19
Disagree	2	11	22	5.2
Strongly Disagree	1	-	-	-
Total		211	840	100

Source: Questionnaire Data, 2023

The availability of electronic-based financial services within the Regional Secretariat of South Sulawesi Province has been consistent. This conclusion is supported by the predominant responses indicating the availability of electronic-based financial services within the Regional Secretariat of South Sulawesi Province..

24. Electronic Goods and Services Procurement Services

Table 25. Electronic Goods and Services Procurement Services

Category	Score	Frecuency	Total (2 x 3)	Percentage
1	2	3	4	5
Strongly Agree	5	61	305	28.9
Agree	4	149	596	71
Undecided	3	1	3	0.5
Disagree	2	-	-	-
Strongly Disagree	1	-	-	-
Total		211	904	100

Source: Questionnaire Data, 2023

Based on the table above, it can be explained that the availability of electronic-based goods and services procurement services within the Regional Secretariat of South Sulawesi Province has been consistent. This conclusion is supported by the predominant responses indicating the availability of electronic-based goods and services procurement services within the Regional Secretariat of South Sulawesi Province.

25. Electronic Based Personnel Services

Table 26. Electronic Based Personnel Services

Category	Score	Frecuency	Total (2 x 3)	Percentage
1	2	3	4	5
Strongly Agree	5	60	300	28.4
Agree	4	151	604	72
Undecided	3	-	-	-
Disagree	2	-	-	-
Strongly Disagree	1	-	-	-
Total		211	904	100

Source: Questionnaire Data, 2023

The availability of electronic-based personnel services within the Regional Secretariat of South Sulawesi Province has been consistent. This observation is supported by the dominant responses indicating the availability of electronic-based personnel services within the Regional Secretariat of South Sulawesi Province..

26. Electronic Based Service Archive Services

Table 27. Electronic Based Service Archive Services

Category	Score	Frecuency	Total (2 x 3)	Percentage
1	2	3	4	5
Strongly Agree	5	35	175	16.6
Agree	4	155	620	73
Undecided	3	21	63	10.0
Disagree	2	-	-	-
Strongly Disagree	1	-	-	-
Total		211	858	100

Source: Questionnaire Data, 2023

The availability of electronic-based archival services within the Regional Secretariat of South Sulawesi Province has been optimal. This conclusion is drawn from the respondents' predominant answers indicating satisfaction with the availability of electronic-based archival services within the Regional Secretariat of South Sulawesi Province..

27. Electronic-Based Regional Property Management Services

Table 28. Electronic-Based Regional Property Management Services

Category	Score	Frecuency	Total (2 x 3)	Percentage
1	2	3	4	5
Strongly Agree	5	27	135	12.8
Agree	4	166	664	79
Undecided	3	18	54	8.5
Disagree	2	-	-	-
Strongly Disagree	1	-	-	-
Total		211	853	100

Source: Questionnaire Data, 2023

Based on the table provided, it is evident that electronic-based regional property management services in the Regional Secretariat of South Sulawesi Province have been operating efficiently. This conclusion is supported by the predominant responses indicating the optimal availability of these services within the Regional Secretariat of South Sulawesi Province.

28. Electronic Based Government Internal Monitoring Services

Table 29. Electronic Based Government Internal Monitoring Services

Category	Score	Frecuency	Total (2 x 3)	Percentage
1	2	3	4	5
Strongly Agree	5	3	15	1.4
Agree	4	128	512	61
Undecided	3	80	240	37.9
Disagree	2	-	-	-
Strongly Disagree	1	-	-	-
Total		211	767	100

Source: Questionnaire Data, 2023

The availability of electronic-based government internal supervision services within the Regional Secretariat of South Sulawesi Province has been running optimally, as indicated by the dominant respondents' answers to the availability of electronic-based government internal supervision services within the Regional Secretariat of South Sulawesi Province.

29. Electronic Based Employee Performance Services

Table 30. Electronic Based Employee Performance Services

Category	Score	Frecuency	Total (2 x 3)	Percentage
1	2	3	4	5
Strongly Agree	5	103	515	48.8
Agree	4	105	420	50
Undecided	3	3	9	1.4
Disagree	2	-	-	-
Strongly Disagree	1	-	-	-
Total		211	944	100

Source: Questionnaire Data, 2023

The availability of electronic-based employee performance services within the Regional Secretariat of South Sulawesi Province has been optimal. This conclusion is supported by the predominant responses indicating satisfaction with the availability of electronic-based employee performance services within the Regional Secretariat of South Sulawesi Province.

30. Electronic-Based Public Service Complaint Service

Table 31. Electronic-Based Public Service Complaint Service

Category	Score	Frecuency	Total (2 x 3)	Percentage
1	2	3	4	5
Strongly Agree	5	57	285	27.0
Agree	4	149	596	71
Undecided	3	5	15	2.4
Disagree	2	-	-	-
Strongly Disagree	1	-	-	-
Total		211	896	100

Source: Questionnaire Data, 2023

It can be inferred that the availability of electronic-based public service complaint services within the Regional Secretariat of South Sulawesi Province has been optimal. This observation is supported by the predominant responses indicating satisfaction with the availability of electronic-based public service complaint services within the Regional Secretariat of South Sulawesi Province.

31. Electronic Based Open Data Services

Table 32. Electronic Based Open Data Services

Category	Score	Frecuency	Total (2 x 3)	Percentage
1	2	3	4	5
Strongly Agree	5	57	285	27.0
Agree	4	150	600	71
Undecided	3	4	12	1.9
Disagree	2	-	-	-
Strongly Disagree	1	-	-	-
Total		211	897	100

Source: Questionnaire Data, 2023

It can be concluded that the availability of electronic-based open data services within the Regional Secretariat of South Sulawesi Province has been optimal. This conclusion is supported by the predominant responses indicating satisfaction with the availability of electronic-based open data services within the Regional Secretariat of South Sulawesi Province.

32. Electronic Based Public Services

Table 33. Electronic Based Public Services

Category	Score	Frecuency	Total (2 x 3)	Percentage
1	2	3	4	5
Strongly Agree	5	25	125	11.8
Agree	4	127	508	60
Undecided	3	59	177	28.0
Disagree	2	-	-	-
Strongly Disagree	1	-	-	-
Total		211	810	100

Source: Questionnaire Data, 2023

The availability of electronic public services within the South Sulawesi Provincial Regional Secretariat has been running optimally, as indicated by the dominant respondents' answers to the availability of electronic-based public services within the South Sulawesi Provincial Regional Secretariat.

B. Performance Accountability

1. Determination of Rules Regarding Control and Regulation of SPBE Implementation Performance

Table 34. Determination of Rules Regarding Control and Regulation of SPBE Implementation Performance

Category	Score	Frecuency	Total (2 x 3)	Percentage
1	2	3	4	5
Strongly Agree	5	36	180	17.1
Agree	4	99	396	47
Undecided	3	65	195	30.8
Disagree	2	11	22	5.2
Strongly Disagree	1	-	-	-
Total		211	793	100

Source: Questionnaire Data, 2023

The establishment of rules related to controlling and regulating the performance of the implementation of the Electronic-Based Government System (*SPBE*) within the Regional Secretariat of South Sulawesi Province has not fully accommodated the organization's needs for rules related to controlling and regulating the performance of the implementation of the Electronic-Based Government System (*SPBE*) within the Regional Secretariat of South Sulawesi Province.

2. Availability of Monitoring and Evaluation Mechanisms for *SPBE* Implementation

Table 35. Availability of Monitoring and Evaluation Mechanisms for *SPBE* Implementation

Category	Score	Frecuency	Total (2 x 3)	Percentage
1	2	3	4	5
Strongly Agree	5	35	175	16.6
Agree	4	84	336	40
Undecided	3	81	243	38.4
Disagree	2	11	22	5.2
Strongly Disagree	1	-	-	-
Total		211	776	100

Source: Questionnaire Data, 2023

The monitoring and evaluation mechanisms for the implementation of the Electronic-Based Government System (*SPBE*) within the Regional Secretariat of South Sulawesi Province have not fully met the organization's regulatory requirements.

3. Determining HR Competency to Implement *SPBE*

Table 36. Determining HR Competency to Implement *SPBE*

Category	Score	Frecuency	Total (2 x 3)	Percentage
1	2	3	4	5
Strongly Agree	5	34	170	16.1
Agree	4	97	388	46
Undecided	3	80	240	37.9
Disagree	2	-	-	-
Strongly Disagree	1	-	-	-
Total		211	798	100

Source: Questionnaire Data, 2023

The determination of human resource competency to implement the Electronic-Based Government System (*SPBE*) within the Regional Secretariat of South Sulawesi Province has been adequately addressed. This conclusion is supported by the predominant responses indicating satisfaction with the determination of human resource competency to implement the Electronic-Based Government System (*SPBE*) within the Regional Secretariat of South Sulawesi Province.

4. Availability of a Work Team for Monitoring and Evaluation of *SPBE* Implementation

Table 37. Availability of a Work Team for Monitoring and Evaluation of *SPBE* Implementation

Category	Score	Frecuency	Total (2 x 3)	Percentage
1	2	3	4	5
Strongly Agree	5	4	20	1.9
Agree	4	75	300	36
Undecided	3	121	363	57.3
Disagree	2	11	22	5.2
Strongly Disagree	1	-	-	-
Total		211	705	100

Source: Questionnaire Data, 2023

The availability of a work team for monitoring and evaluating the implementation of the Electronic-Based Government System (*SPBE*) within the Regional Secretariat of South Sulawesi Province is lacking. This is evident from the predominant responses indicating doubt and disagreement regarding the availability of such a work team for monitoring and evaluating the implementation of the Electronic-Based Government System (*SPBE*) within the Regional Secretariat of South Sulawesi Province.

5. Availability of Standardization Determination of Device Use

Table 38. Availability of Standardization Determination of Device Use

Category	Score	Frecuency	Total (2 x 3)	Percentage
1	2	3	4	5
Strongly Agree	5	34	170	16.1
Agree	4	113	452	54
Undecided	3	64	192	30.3
Disagree	2	-	-	-
Strongly Disagree	1	-	-	-
Total		211	814	100

Source: Questionnaire Data, 2023

The standardization of device use within the Regional Secretariat of South Sulawesi Province is available. This can be seen from respondents' answers to the availability of determining standardization of device use within the Regional Secretariat of South Sulawesi Province.

6. Availability of Business Processes for Implementing Money *SPBE*

Table 39. Availability of Business Processes for Implementing Money *SPBE*

Category	Score	Frecuency	Total (2 x 3)	Percentage
1	2	3	4	5
Strongly Agree	5	36	180	17.1
Agree	4	86	344	41
Undecided	3	78	234	37.0
Disagree	2	11	22	5.2
Strongly Disagree	1	-	-	-
Total		211	780	100

Source: Questionnaire Data, 2023

The availability of business processes for monitoring and evaluating the implementation of the Electronic-Based Government System (*SPBE*) within the Regional Secretariat of South Sulawesi Province appears to be uneven, as indicated by respondents' varied responses on this matter.

7. Availability of Information Technology for Implementing *SPBE*

Table 40. Availability of Information Technology for Implementing *SPBE*

Category	Score	Frecuency	Total (2 x 3)	Percentage
1	2	3	4	5
Strongly Agree	5	35	175	16.6
Agree	4	133	532	63
Undecided	3	42	126	19.9
Disagree	2	1	2	0.5
Strongly Disagree	1	-	-	-
Total		211	835	100

Source: Questionnaire Data, 2023

There is sufficient availability of information technology for implementing the Electronic-Based Government System (SPBE) within the Regional Secretariat of South Sulawesi Province, as indicated by the respondents' consistent responses regarding its adequacy.

8. Availability of an Internal Control System for Supervising the Use of SPBE Information Technology

Table 41. Availability of an Internal Control System for Supervising the Use of SPBE Information Technology

Category	Score	Frecuency	Total (2 x 3)	Percentage
1	2	3	4	5
Strongly Agree	5	35	175	16.6
Agree	4	116	464	55
Undecided	3	60	180	28.4
Disagree	2	-	-	-
Strongly Disagree	1	-	-	-
Total		211	819	100

Source: Questionnaire Data, 2023

There is sufficient availability of an internal control system to monitor the use of information technology in implementing the Electronic-Based Government System (SPBE) within the Regional Secretariat of South Sulawesi Province. This conclusion is supported by respondents' consistent affirmation of the existence of an adequate internal control system for overseeing the use of information technology in the SPBE implementation.

9. The Availability of Data Collection on Replacement of Damaged Devices for SPBE Implementation

Table 42. Availability of Data Collection on Replacement of Damaged Devices for SPBE Implementation

Category	Score	Frecuency	Total (2 x 3)	Percentage
1	2	3	4	5
Strongly Agree	5	34	170	16.1
Agree	4	101	404	48
Undecided	3	64	192	30.3
Disagree	2	12	24	5.7
Strongly Disagree	1	-	-	-
Total		211	790	100

Source: Questionnaire Data, 2023

Data collection or inventory system for damaged devices and immediate replacement for implementing the Electronic-Based Government System (*SPBE*) within the Regional Secretariat of South Sulawesi Province is available. This observation is underscored by respondents' consistent responses affirming the presence of such a system

10. Availability of a Mechanism for Measuring Levels of Satisfaction with *SPBE* Information Services

Table 43. Availability of a Mechanism for Measuring Levels of Satisfaction with *SPBE* Information Services

Category	Score	Frecuency	Total (2 x 3)	Percentage
1	2	3	4	5
Strongly Agree	5	35	175	16.6
Agree	4	81	324	38
Undecided	3	83	249	39.3
Disagree	2	11	22	5.2
Strongly Disagree	1	1	1	0.5
Total		211	771	100

Source: Questionnaire Data, 2023

The availability of mechanisms to ensure that information services related to the Electronic-Based Government System (*SPBE*) are measured by the level of satisfaction within the Regional Secretariat of South Sulawesi Province has not been implemented or that measuring the level of satisfaction with information services implementing the Electronic-Based Government System (*SPBE*) within the Regional Secretariat of South Sulawesi Province does not exist.

11. Availability of Human Resources Development Budget for *SPBE* Implementation

Table 44 Availability of Human Resources Development Budget for *SPBE* Implementation

Category	Score	Frecuency	Total (2 x 3)	Percentage
1	2	3	4	5
Strongly Agree	5	3	15	1.4
Agree	4	149	596	71
Undecided	3	47	141	22.3
Disagree	2	12	24	5.7
Strongly Disagree	1	-	-	-
Total		211	776	100

Source: *Questionnaire Data, 2023*

According to the table provided, the education and training budgets for human resource development to support the implementation of the Electronic-Based Government System (*SPBE*) within the Regional Secretariat of South Sulawesi Province are largely accessible.

12. Availability of Mechanisms for Efficient Use of Information Technology

Table 45. Availability of Mechanisms for Efficient Use of Information Technology

Category	Score	Frecuency	Total (2 x 3)	Percentage
1	2	3	4	5
Strongly Agree	5	3	15	1.4
Agree	4	163	652	77
Undecided	3	45	135	21.3
Disagree	2	-	-	-
Strongly Disagree	1	-	-	-
Total		211	802	100

Source: *Questionnaire Data, 2023*

The mechanisms ensuring efficient use of information technology to achieve government goals are widely available within the Regional Secretariat of South Sulawesi Province.

13. Involvement of Leadership and Employees in Evaluating *SPBE* Constraints

Table 46. Involvement of Leadership and Employees in Evaluating *SPBE* Constraints

Category	Score	Frecuency	Total (2 x 3)	Percentage
1	2	3	4	5
Strongly Agree	5	35	175	16.6
Agree	4	107	428	51
Undecided	3	69	207	32.7
Disagree	2	-	-	-
Strongly Disagree	1	-	-	-
Total		211	810	100

Source: *Questionnaire Data, 2023*

Leaders and employees are extensively involved in evaluating obstacles to implementing the Electronic-Based Government System (*SPBE*) within the Regional Secretariat of South Sulawesi Province, contributing significantly to overcoming these challenges.

14. Improvements Through Assessment for Human Resource Development

Table 47. Improvements Through Assessment for Human Resource Development

Category	Score	Frecuency	Total (2 x 3)	Percentage
1	2	3	4	5
Strongly Agree	5	35	175	16.6
Agree	4	111	444	53
Undecided	3	65	195	30.8
Disagree	2	-	-	-
Strongly Disagree	1	-	-	-
Total		211	814	100

Source: *Questionnaire Data, 2023*

There is nearly full availability of improvements based on assessments for human resource development within the Regional Secretariat of South Sulawesi Province, specifically for enhancing the Electronic-Based Government System (*SPBE*).

15. Availability of Facilities and Infrastructure for Implementing *SPBE*

Table 48. Availability of Facilities and Infrastructure for Implementing *SPBE*

Category	Score	Frecuency	Total (2 x 3)	Percentage
1	2	3	4	5
Strongly Agree	5	1	5	0.5
Agree	4	110	440	52
Undecided	3	99	297	46.9
Disagree	2	1	2	0.5
Strongly Disagree	1	-	-	-
Total		211	744	100

Source: *Questionnaire Data, 2023*

Based on the table above, it can be inferred that the availability of facilities and infrastructure to support the implementation of the Electronic-Based Government System (*SPBE*) within the Regional Secretariat of South Sulawesi Province remains partially unmet. This conclusion arises from the lack of consensus among respondents regarding the adequacy of these facilities and infrastructure for supporting *SPBE* implementation.

16. Mechanism for Availability and Sustainability of Facilities and Infrastructure in Implementing Performance Accountability

Table 49. Mechanism for Availability and Sustainability of Facilities and Infrastructure in Implementing Performance Accountability

Category	Score	Frecuency	Total (2 x 3)	Percentage
1	2	3	4	5
Strongly Agree	5	1	5	0.5
Agree	4	136	544	64
Undecided	3	74	222	35.1
Disagree	2	-	-	-
Strongly Disagree	1	-	-	-
Total		211	771	100

Source: Questionnaire Data, 2023

Ensuring the availability and sustainability of facilities and infrastructure used in implementing performance accountability within the Regional Secretariat of South Sulawesi Province remains incomplete. This is indicated by the hesitancy among respondents in providing definitive answers on this matter.

17. Availability of policies related to standardization of procurement, maintenance and use of SPBE facilities and infrastructure

Table 50. Availability of policies related to standardization of procurement, maintenance and use of SPBE facilities and infrastructure

Category	Score	Frecuency	Total (2 x 3)	Percentage
1	2	3	4	5
Strongly Agree	5	3	15	1.4
Agree	4	142	568	67
Undecided	3	66	198	31.3
Disagree	2	-	-	-
Strongly Disagree	1	-	-	-
Total		211	781	100

Source: Questionnaire Data, 2023

The availability of policies or regulations governing the standardization of procurement, maintenance, and use of facilities and infrastructure in implementing the Electronic-Based Government System (SPBE) within the Regional Secretariat of South Sulawesi Province has been achieved. This conclusion is supported by the predominant responses indicating the presence of such policies among the respondents.

18. Availability of Mechanisms for Effective and Efficient Use of Facilities and Infrastructure to Achieve Government Goals

Table 51. Availability of Mechanisms for Effective and Efficient Use of Facilities and Infrastructure to Achieve Government Goals

Category	Score	Frecuency	Total (2 x 3)	Percentage
1	2	3	4	5
Strongly Agree	5	2	10	0.9
Agree	4	150	600	71
Undecided	3	59	177	28.0
Disagree	2	-	-	-
Strongly Disagree	1	-	-	-
Total		211	787	100

Source: Questionnaire Data, 2023

Policies or regulations governing the standardization of procurement, maintenance, and use of facilities and infrastructure in implementing the Electronic-Based Government System (SPBE) within the Regional Secretariat of South Sulawesi Province have been fulfilled, as indicated by the majority of respondents' answers.

19. Availability of SPBE Budget

Table 52. Availability of SPBE Budget

Category	Score	Frecuency	Total (2 x 3)	Percentage
1	2	3	4	5
Strongly Agree	5	2	10	0.9
Agree	4	106	424	50
Undecided	3	92	276	43.6
Disagree	2	11	22	5.2
Strongly Disagree	1	-	-	-
Total		211	732	100

Source: Questionnaire Data, 2023

The budget for the implementation of the Electronic-Based Government System (SPBE) within the Regional Secretariat of South Sulawesi Province is largely fulfilled, despite some respondents expressing hesitation in providing a positive response.

20. Availability of Uniform Programs and Activities for Implementing SPBE

Table 53. Availability of Uniform Programs and Activities for Implementing SPBE

Category	Score	Frecuency	Total (2 x 3)	Percentage
1	2	3	4	5
Strongly Agree	5	5	25	2.4
Agree	4	164	656	78
Undecided	3	42	126	19.9
Disagree	2	-	-	-
Strongly Disagree	1	-	-	-
Total		211	807	100

Source: Questionnaire Data, 2023

The consistent availability of programs and activities supporting the implementation of the Electronic-Based Government System (*SPBE*) within the Regional Secretariat of South Sulawesi Province has been achieved..

21. Determination of Multiyear Planning for *SPBE* Implementation

Table 54. Determination of Multiyear Planning for *SPBE* Implementation

Category	Score	Frecuency	Total (2 x 3)	Percentage
1	2	3	4	5
Strongly Agree	5	3	15	1.4
Agree	4	127	508	60
Undecided	3	81	243	38.4
Disagree	2	-	-	-
Strongly Disagree	1	-	-	-
Total		211	766	100

Source: Questionnaire Data, 2023

The establishment of multiyear planning to achieve the objectives of implementing the Electronic-Based Government System (*SPBE*) within the Regional Secretariat of South Sulawesi Province is clearly outlined in the planning documents, as indicated by the majority of respondents' answers.

22. Availability of Budget for Programs and Activities According to *SPBE* Implementation Needs

Table 55. Availability of Budget for Programs and Activities According to *SPBE* Implementation Needs

Category	Score	Frecuency	Total (2 x 3)	Percentage
1	2	3	4	5
Strongly Agree	5	2	10	0.9
Agree	4	164	656	78
Undecided	3	43	129	20.4
Disagree	2	2	4	0.9
Strongly Disagree	1	-	-	-
Total		211	799	100

Source: Questionnaire Data, 2023

The Bureau or Regional Officials has established programs and activities with budgets tailored to the requirements of implementing the Electronic-Based Government System (SPBE) within the Regional Secretariat of South Sulawesi Province, as documented in planning materials supporting SPBE implementation. This conclusion is supported by responses from the respondents.

23. Availability of Determination of Budget Ceiling for Financing SPBE Implementation

Table 56. Availability of Determination of Budget Ceiling for Financing SPBE Implementation

Category	Score	Frecuency	Total (2 x 3)	Percentage
1	2	3	4	5
Strongly Agree	5	5	25	2.4
Agree	4	111	444	53
Undecided	3	84	252	39.8
Disagree	2	11	22	5.2
Strongly Disagree	1	-	-	-
Total		211	743	100

Source: Questionnaire Data, 2023

According to the table provided, it is evident that budgeting documents outline the availability of funds to support the implementation of the Electronic-Based Government System (SPBE) within the Regional Secretariat of South Sulawesi Province. Despite this, there remains some skepticism about its implementation based on respondents' feedback.

24. Internal Policy Drafting Bureau for SPBE Implementation

Table 57. Internal Policy Drafting Bureau for SPBE Implementation

Category	Score	Frecuency	Total (2 x 3)	Percentage
1	2	3	4	5
Strongly Agree	5	2	10	0.9
Agree	4	155	620	73
Undecided	3	42	126	19.9
Disagree	2	12	24	5.7
Strongly Disagree	1	-	-	-
Total		211	780	100

Source: Questionnaire Data, 2023

The Bureau has prepared internal policies in the context of implementing the Electronic-Based Government System (SPBE) within the Regional Secretariat of South Sulawesi Province. Respondents provide an illustration that there are internal policies available for each Bureau that supports the implementation of the Electronic-Based Government System

(SPBE) within the Regional Secretariat of South Sulawesi Province. This can be seen from the respondents' answers.

25. Availability of Mechanisms to Ensure that Existing Policies are Complied with in the Implementation of SPBE

Table 58. Availability of Mechanisms to Ensure that Existing Policies are Complied with in the Implementation of SPBE

Category	Score	Frecuency	Total (2 x 3)	Percentage
1	2	3	4	5
Strongly Agree	5	1	5	0.5
Agree	4	139	556	66
Undecided	3	59	177	28.0
Disagree	2	11	22	5.2
Strongly Disagree	1	1	1	0.5
Total		211	761	100

Source: Questionnaire Data, 2023

Based on the table above, mechanisms are in place to ensure compliance with existing regulations and policies by all parties involved in implementing the Electronic-Based Government System (SPBE) within the Regional Secretariat of South Sulawesi Province. However, responses from participants indicate that certain implementations have not been effectively carried out as reflected in their feedback.

26. Availability of Policy Mechanisms That Provide Optimal Benefits in Implementing SPBE

Table 59. Availability of Policy Mechanisms That Provide Optimal Benefits in Implementing SPBE

Category	Score	Frecuency	Total (2 x 3)	Percentage
1	2	3	4	5
Strongly Agree	5	1	5	0.5
Agree	4	151	604	72
Undecided	3	58	174	27.5
Disagree	2	1	2	0.5
Strongly Disagree	1	-	-	-
Total		211	785	100

Source: Questionnaire Data, 2023

The table explains that the availability of mechanisms to ensure that existing regulations and policies provide optimal benefits in the implementation of the Electronic-Based Government System (SPBE) within the Regional Secretariat of South Sulawesi Province already exists and has received a positive response from respondents.

Based on the analysis using SPSS for Windows, the research findings can be interpreted as follows:

1. The T-test results indicate partial confirmation of the regression hypothesis, showing significant influence of the *SPBE* implementation variable on performance accountability within the Regional Secretariat. The *SPBE* Implementation variable obtained a t_{value} of 29.603, exceeding the critical t_{table} value of 1.971 at a 5% significance level.
2. The R Square Test reveals a coefficient of determination (R^2) of 0.807, indicating that 80.7% of the variance in performance accountability variables can be explained by variations in the *SPBE* implementation variable within the Regional Secretariat of South Sulawesi Province.
3. During the validity test of the *SPBE* implementation variable, one questionnaire item was found to be invalid, with an r_{count} of 0.059 less than the r_{Table} value of 0.1351, indicating insufficient correlation.

These results from the data analysis conducted using SPSS demonstrate the relationship between *SPBE* implementation and performance accountability within the Regional Secretariat of South Sulawesi Province, summarized in the following table.

Table 60. The Strength of Relationship between *SPBE* Implementation and Performance Accountability

		Implementation SPBE	Performance Accountability
Implementation SPBE	Pearson Correlation	1	.899**
	Sig. (2-tailed)		.000
	N	211	211
Performance Accountability	Pearson Correlation	.899**	1
	Sig. (2-tailed)	.000	
	N	211	211

** . Correlation is significant at the 0.01 level (2-tailed).

Source: Primary Data Processed, 2023

Based on the data analysis, the relationship between the implementation of the electronic-based government system (*SPBE*) and performance accountability within the Regional Secretariat of South Sulawesi Province is highly significant, with an obtained *SPBE* Implementation value of 0.899 and a significance level of 0.000. This indicates a robust correlation between *SPBE* implementation and performance accountability.

Specifically, the correlation coefficient (r) falls within the range of 0.80 to 1.00, categorizing the relationship as very strong. This means that a well-implemented *SPBE* positively influences the level of performance accountability within the Regional Secretariat of South Sulawesi Province.

The strong correlation observed underscores the importance of factors such as communication, resource allocation, the attitude of implementers, and bureaucratic structure in shaping policy implementation outcomes. As stated by Salusu (Tahir, 2014:55-56), implementation involves operationalizing activities across all management levels to achieve specific targets.

Performance accountability, in this context, entails the obligation of entrusted individuals to transparently report on their activities and responsibilities to stakeholders. This mutual accountability fosters governance transparency and effectiveness.

Based on these research findings, it is evident that the implementation of the Electronic Based Government System (*SPBE*) significantly and positively influences the performance accountability of the Regional Secretariat of South Sulawesi Province. These conclusions are drawn from the comprehensive assessment of questionnaire responses pertaining to the eight indicators of *SPBE* implementation.

1. Information security management policy;
2. Integration of Electronic-Based Government System (*SPBE*) plans and budgets;
3. Work unit Electronic-Based Government System (*SPBE*) Coordination Team;
4. Implementation of data management;
5. Electronic-Based Government System (*SPBE*) infrastructure audit;
6. Electronic-Based Government System (*SPBE*) application audit;
7. Electronic-Based Government System (*SPBE*) security audit

Based on empirical concepts guiding the formulation of questionnaire questions, performance accountability is measured across 8 indicators, totaling 26 questions. Among these, one question remains unresolved: the establishment of a Working Team for monitoring and evaluating the implementation of the electronic-based government system.

While the Electronic-Based Government System, mandated by Presidential Regulation Number 95 of 2018, has been formally implemented across work units and bureaus within the Regional Secretariat of South Sulawesi Province, its integration into the broader framework of regional performance measurement and accountability evaluation is suboptimal. Specifically, the absence of a coordinating team dedicated to overseeing regional officials hampers the effective implementation of the Electronic-Based Government System. This shortfall underscores the need

for improved organizational support structures to enhance the system's effectiveness in promoting governance transparency and accountability within the Regional Secretariat of South Sulawesi Province.

Conclusion

Based on the data analysis and discussion regarding the influence of the Electronic Based Government System (*SPBE*) implementation on performance accountability at the Regional Secretariat of South Sulawesi Province, it is concluded that *SPBE* implementation significantly impacts performance accountability. This influence is attributed to internal governance policies for electronic-based government systems and the administration services they support.

To enhance the effectiveness of *SPBE* implementation, the author recommends that the Leadership of the Regional Secretariat of South Sulawesi Province establish a dedicated Monitoring and Evaluation Team. This team should comprise skilled personnel in data analysis, compliance monitoring, and performance evaluation drawn from each Bureau or Work Unit within the Secretariat. This approach aims to ensure a comprehensive understanding of both technical and policy aspects related to electronic-based government systems.

Furthermore, it is crucial for the Leadership to set realistic and measurable targets for each performance indicator. This strategic step will support the acceleration and optimization of electronic-based government system implementation across the Regional Secretariat of South Sulawesi Province, fostering improved governance and accountability outcomes.

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