

Adoption of SITARI Technology in the Management of State Property at Sriwijaya University

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Abstract: This study analyzes the implementation of SITARI (State-Owned Assets Inventory Information System) at Universitas Sriwijaya using the Technology, Organization, and Environment (TOE) framework. The research employs a qualitative descriptive method through interviews with 30 informants, including the rector, vice rectors, deans, vice deans, bureau heads, BMN coordinators, and SITARI operators. Informants were selected using purposive sampling. Data collection also included documentation and observation. The results show that adequate technological infrastructure, human resource competencies, and institutional support are key determinants of successful implementation. Persisting challenges involve inter-system integration, flexibility in data management, and internet network quality. These findings reinforce the literature on the benefits of e-government in public sector governance in higher education and underscore the importance of technological, organizational, and environmental factors in system adoption. Recommendations include developing a mobile-based application, strengthening security features, and providing user training. The study contributes theoretically to TOE based technology adoption research and offers practical implications for universities seeking to enhance the effectiveness, transparency, and accountability of State-Owned Assets (BMN) management.

1. Introduction

Higher education institutions, like governments, are investing heavily in e-government, expecting a positive impact on performance, individual and organizational improvements (Nandasara, 2012; Purnas-tuti & Izzaty, 2016). Universities with e-government on the one hand have a better ecosystem compared to the government. They can produce their own e-government, because there is a collection of educated people who become e-government consultants for the government both in terms of the system and its various features (Kusumastuti et al., 2020). In addition, the e-government they create is used by the academic community itself in a smaller scope so that users and e-government service providers can interact more intensively to produce e-government products that meet the expectations of their users.

On the other hand, universities face challenges that are actually not much different from the challenges found in government such as financial resources, human resources and organizational governance. In terms of financial resources, universities also have an attachment to the central government

because they are required to manage finances as the government does (Ozkan & Kanat, 2011). In other words, funding has become inflexible as evidenced by the success of e-government. In terms of human resources, they have high turn-over intention because the salaries of their employees are not greater than those who work in private companies that offer more competitive income (Kusumastuti et al., 2020; Ozkan & Kanat, 2011). In terms of organizational governance, universities often also find problems in the change of leaders that result in policy differences where the e-government that has been created must also be replaced following the new leadership.

Sriwijaya University is one of the universities with the status of PTN-BH in Indonesia that also makes massive investments in e-government. Some of the leading e-government services from this university include e-learning (online learning application), sirendokar (lecturer and employee remuneration system), sirena (online budget and shopping system), and SITARI (State Property Inventarization Information System (BMN)). This research specifically investigates SITARI because this system has a strategic role in ensuring accountability and transparency in the management of state assets within the university. SITARI was born out of the need to improve the practice of recording and reporting State Property (BMN) which was previously carried out manually and prone to errors, as well as answering the demands of the academic community for a more open, efficient, and accountable asset management to the state, considering that the entire procurement process of goods is sourced from national-scale public funds.

The discussion related to BMN is related to the principles of Asset Management. Every organization, both public and private sector, has an asset. Assets are known as the term "wealth". The property in question is an item that is owned by an individual or legal entity in owning/controlling the goods with a right to the goods along with the development that is inherent and their responsibility. According to Siregar (2004), an asset is a thing or something that has economic value, commercial value, or exchange value owned by a business entity, agency, or individual. Broadly speaking, asset management is a series of decisions to manage wealth optimally, namely minimizing ownership costs, maximizing the availability and use of assets through the process of needs planning, procurement, inventory, ownership/legal audit, assessment, operation, maintenance, removal, rejuvenation, transfer, and asset supervision (Wahyuni & Khoirudin, 2020).

The electronic-based BMN management carried out by Sriwijaya University follows the guidelines of Government Regulation (PP) of the Republic of Indonesia Number 28 of 2020 concerning Amendments to Government Regulation Number 27 of 2014 concerning the Management of State/Regional Property. This Government Regulation regulates the improvements regulated in Government Regulation Number 27 of 2014 concerning the Management of State/Regional Property (BMN/D), namely the Use, Utilization, and Transfer of State/Regional Property.

SITARI compared to other e-governments attracts the attention of researchers because of the complexity of the importance and features of the system it has. In terms of importance, there are great demands from university citizens for transparency and accountability in the management of State Property (BMN), including tracking their status, existence, and use. In terms of features, although relatively new, SITARI has quite complex modules even when compared to systems in other institutions and ministries, such as SIMAN owned by the Ministry of Finance's DJKN which integrates planning, budgeting, and reporting of state assets (Kemenkeu DJKN, 2023), and SI-ISYANA owned by Udayana University which has been proven to improve the quality of work unit financial statements through a QR code-based inventory system and internal control (Yoga & Padnyawati, 2022).

The success of SITARI requires more contextual measurement because its characteristics are different from other systems. As an information system developed in a university environment, its effec-

tiveness needs to be evaluated from various user perspectives such as auditors, unit managers, and the academic community to understand the extent to which this system can accommodate diverse needs and strengthen e-government governance in universities (Astawa & Dewi, 2018).

In 2022, the electronic management of BMN at Sriwijaya University will be integrated from SITARI to the Institution-Level Financial Application System (SAKTI). SAKTI is a state finance application that is used at the work unit level by implementing a database integration system and interfaces directly with the State Budget and Treasury System (SPAN) at each stage of the budget cycle. SAKTI has the main function, namely planning, implementation and budget accountability. There are seven modules in the SAKTI application, namely the Administrator Module, Budgeting Module, Commitment Module, Treasurer Module, Payment Module, Inventory Module, Fixed Asset Module, General Ledger Module and Reporting

SAKTI is an application that explores the role of existing applications that previously still used separate databases, including: RKAKL DIPA, SIMAK BMN, Inventory, SAS, and SAIBA. Instead, SAKTI has implemented a single database managed by the Directorate General of Treasury as an administrator. In addition, SAKTI also uses a Single Entry Point system, which is that a transaction is only once input and if needed by the related module the data will be called without having to be re-input by the module that needs it.

Over the past few years, discussions about SIMAK-BMN have led more towards the scope of information system design (Atmaja & Susanto, 2019; Fiqi, 2019; Hutahaeen & Azhar, 2018; Sataria & Siahaan, 2018; Sudrajat et al., 2021; Suhandono & Hidayat, 2020; Sumaryanto & Sumarna, 2022; Thohari et al., 2022; Wirananda, 2020), Implementation SIMAK-BMN (Hartanti, 2020; Palikhatun et al., 2019; Rismanda, 2020; Tampubolon, 2021), Application implementation effectiveness (Meiforini et al., 2019; Palikhatun et al., 2019; Ramdany & Setiawati, 2021; Suprapti, 2018; Yanto & Muammar, 2021), Accounting Practitioner (Amaliah et al., 2019; Anisykurlillah & Oktaviana, 2020; Fajri & Fuadi, 2021; Hastuti et al., 2021; Kosadi & Supriatna, 2015; Nurpadi & Hermawati, 2021), Implementation evaluation (Karambut et al., 2019; Sari, 2018), and employee performance (Adriani & Suhairi, 2022; Firmansyah & Hollyson, 2021; Indarwati & Putranta, 2021; Peny, 2022).

The purpose of this study is to analyze the encouragement of public organization systems in the adoption of information technology in the application of the State Property Inventory Information System of Sriwijaya University (SITARI) and to evaluate the application of information technology in its use. This study aims to identify the factors that determine the effectiveness of information technology adoption in SITARI, as well as formulate an information technology adoption model based on public organization systems at Sriwijaya University. Analyzed through Theory Technological, Organization, and Environment (TOE) (Tornatzky & Fleischer, 1990), This study is expected to make a theoretical contribution to the development of e-government in higher education institutions as well as practical benefits for increasing transparency and accountability in the management of State Property through SITARI.

Teori Technology, Organization, and Environment (TOE) (Tornatzky & Fleischer, 1990)

The TOE framework was introduced by Tornatzky dan Fleischer (1990) in The Processes of Technological Innovation to explain how the institution adopts and implements technological innovations. This theory highlights three main contexts that influence adoption decisions: technology, organization, and environment. All three determine the extent to which an institution is able to adapt and utilize new inno-

vations effectively. The TOE framework is flexible and extensible so it is widely used to explain the factors that encourage or hinder the adoption of digital systems in the public sector including e-government (Tornatzky & Fleischer, 1990).

In the context of e-government, TOE helps to understand the readiness of institutions and the factors driving the success of digital innovation. The technological aspect includes the readiness of the infrastructure and systems used. Organizational aspects include leadership support, human resource competence, and work culture. Meanwhile, environmental aspects include regulations, external pressures, and stakeholder involvement. Studies Apriliyanti et al., (2021) emphasized that the success of the implementation of e-government depends on the synergy between institutional, technological, organizational, and effective leadership factors.

Environmental and institutional factors

Institutional factors influence the deployment and implementation of e-Government (Dawes, 2008). This institutional factor includes laws or legal regulations (Gil-Garcia et al., 2009; Gunawong & Gao, 2017; Jaeger & Thompson, 2003), Economic problems (Jaeger & Thompson, 2003), budaya nasional (Khalil, 2011; Lean et al., 2009; Schuppan, 2009), Cultural Perceptions (Evans & Yen, 2005), Cultural Perspective (Choudrie et al., 2017; Zhao & Khan, 2013), cultural and social differences (Pons, 2004), social and political environment, degree of democratization, external pressures (Fan & Zhao, 2017; Gascó, 2005), political stakeholder interaction (Heeks & Bailur, 2007; Rose et al., 2018), Political Culture and Administrative and Cultural Traditions (Bolgherini, 2007; Linders et al., 2018; Schuppan, 2009). (King et al., 1994) argues that national governance plays an important role in the dissemination of information technological innovation (IT). Tolbert et al., (2008) also stated that the climate of supportive national institutions is an important factor in shaping the diffusion of e-Government. Bolgherini, (2007); Rorissa & Demissie, (2010) argues that in addition to the role of ICT in the adoption of e-Government, the national political and policy environment is also an important factor for e-Government. National government institutions are embedded in various types of organizations (both government and private) and operate at the community level (March & Olsen, 1989).

Technology Factor

Technology factors include e-government infrastructure (Basu, 2004; Damanpour & Aravind, 2012; Yoon & Chae, 2009), IT quality triad (Quality of information, systems and services) (Prybutok & Spink, 1999) and maintenance of the e-government system. ICT or digital technology and the Internet are an important part of the implementation of e-Government (Zhang et al., 2014). Technological factors that support and enable the implementation of e-Government are necessary for the successful acceleration of e-Government diffusion. Therefore, poor IT infrastructure, such as limited access to stable ICT, can hinder the rapid deployment of e-Government (Rorissa & Demissie, 2010; Wu et al., 2016).

Organizational Factors

The adoption of e-Government requires not only ICT infrastructure or tools but also a high level of human resources. Human resources or government employees have an important impact on the spread of e-Government. Technical and technological knowledge, IT skills and capacity (Bolgherini, 2007; Chen & Gant, 2001; Gascó, 2005; Zheng et al., 2013) is one of the determining factors that affect the development of e-Government. The level of commitment of employees also changes their behavior and attitude towards e-Government reform (Kim & Lee, 2009; Lee & Porumbescu, 2019). (Kim & Lee, 2009) argues that the success of e-Government may depend on the steady commitment of skilled government

employees, who are enthusiastic and willing to accept new reforms and initiatives and cooperate in carrying out new tasks. Therefore, administrative reform and organizational transformation (Gascó, 2005; Nograšek, 2011) needed to accelerate the adoption of e-Government. Efforts to optimize employee commitment to organizational initiatives in adopting and implementing e-Government can be achieved by building a company culture consisting of training, development, rewards and punishment (Babakus et al., 2003; Eisenberger et al., 1990; Hwang & Choi, 2017). (Entwistle et al., 2007) It also revealed that cooperation between government agencies is recommended to be achieved beyond the reach of unilateral actions. Cooperation between organizations can mobilize the increasingly critical resources needed to implement e-Government, including increasing economies of scale in terms of expanding the area of service offerings (Ferro & Sorrentino, 2010; Kassen, 2019). (Ferro & Sorrentino, 2010) also revealed that cooperation between government agencies, including between the government and private organizations, can further facilitate e-Government.

2. Research Methods

This study uses a qualitative descriptive method because it aims to understand in depth the SITARI implementation process at Sriwijaya University. This approach was chosen to explore the experiences and perceptions of key actors in BMN management. Data obtained through in-depth interviews, field observations, and document analysis, such as guidelines for the use of SITARI, BMN annual reports, Rector's Decree, and asset management policies from the Ministry of Finance. The location of the research at Sriwijaya University was chosen because of the institutional transition period from PTN BLU to PTN BH which provides a unique case context. Informants were determined using purposive sampling by considering their roles and direct experience in BMN management, including the rector, vice chancellor, dean, vice dean, bureau head, BMN coordinator, and SITARI operator. There were a total of 30 informants with various job and educational backgrounds, aged 24 to 56 years, and 4 to 29 years of work experience.

Data analysis was carried out by utilizing ATLAS.ti software through three stages, namely data condensation, data presentation, and conclusion drawing and verification (Miles et al., 2014). The coding process is carried out inductively, starting with *open coding* to identify the initial categories that emerge from empirical data, then continued with *selective coding* to group and integrate the categories into main themes. This approach is used so that the findings produced reflect naturally the dynamics of SITARI implementation in the context of institutional transition and BMN asset governance at Sriwijaya University.

3. Results and Discussion

Sriwijaya University (UNSRI) is one of the legal entity state universities (PTN-BH) in Indonesia based in Palembang, South Sumatra. As a large university with two main campuses in Palembang and Indralaya, UNSRI houses a wide range of faculties, graduate programs, and complex academic and administrative service units. In line with the status of PTN-BH which demands independent, transparent, and accountable governance, UNSRI is committed to strengthening institutional efficiency and performance through digital transformation in various fields of university management.

In recent years, UNSRI has developed various e-government services to support the management of universities digitally and integrated. Some of the main systems implemented include e-learning as an online learning platform, Sirendokar for the remuneration system for lecturers and education staff, Sirena for budget and expenditure management, and SITARI (State Property Inventory Information System)

which plays an important role in ensuring transparency and accuracy in the management of university assets. The SITARI system is the focus of this research because it has a strategic role in strengthening state asset governance in the higher education environment and reflects how digital innovation can increase the accountability of public institutions in the higher education sector.

Institutional Context and Supporting Regulations

SITARI, as an electronic-based State Property (BMN) management system at Sriwijaya University, has brought significant changes in asset governance. The transformation from manual to digital processes allows recording and reporting to be done in real-time, which was previously time-consuming and prone to errors. As one of the informants said, "Before adopting SITARI, printing was done by downloading a physical book first. But now it's computerized. Coordination between units related to BMN is carried out manually now with an infrasi system" (LIK, 33 years old). This transformation not only improves work efficiency but also reduces dependence on physical documents and strengthens transparency in BMN management.

The success of SITARI is highly dependent on the infrastructure and competence of human resources (HR). Hardware support, such as PCs, notebooks, powerful servers, and stable internet networks are key elements. One of the informants stated, "The means needed to support the implementation: PC, notebook with support from a server from a good internet network" (FZ, 54 years old). In addition, the importance of training to improve user competence is also emphasized. "A competent IT team, training, and user support are essential for the successful implementation of this technology" (WO, 42 years old). The readiness of human resources to operate the system is a determinant of the success of electronic-based BMN management.

The role of leaders in the implementation of SITARI is very strategic, starting from the provision of budgets to the implementation of training. "The role of leaders in achieving the objectives of SITARI implementation is always supportive, by providing budgets and training activities" (HA, 37 years old). This support creates motivation for the management team to work more optimally and face challenges. In addition, the leader is responsible for ensuring that supervision and coordination run well so that all parties involved understand their respective duties. "Leaders play an important role in implementing the SITARI application with the direction and support from the leader, the work/management of the SITARI application can be carried out properly" (ES, 32 years old).

Collaboration between internal and external stakeholders is the key to SITARI's success. One of the informants confirmed, "TEAM collaboration (individuals/groups working in teams interacting with each other to achieve a common goal) and feedback are very helpful" (RF, 33 years old). Involving multiple parties allows for faster identification of problems and creating more effective solutions. Coordination between units also speeds up the execution of tasks and minimizes errors. The leader, as the main facilitator, is responsible for creating a conducive work environment and ensuring the maximum use of technology.

The implementation of SITARI is based on regulations, such as Law Number 1 of 2004 concerning the State Treasury and PMK Number 181/PMK.06/2016. This legal basis provides legitimacy and guidance in the management of BMN. "The leadership coordinates the existing human resources with the issuance of a decree for BMN management using SITARI" (RF, 33 years old). The existence of this regulation strengthens accountability in the management of state assets. However, the absence of SOPs is a challenge that must be overcome to ensure more structured governance. With strong regulatory support and strengthening of human resources, SITARI has the potential to become a reliable system to increase transparency, efficiency, and accountability in BMN management.

Organizational Structure and Collaboration in Implementation

The success of SITARI management depends on adequate information technology infrastructure, including a stable internet network and hardware such as PCs and laptops that support applications. Internet stability is the main foundation to ensure the smooth access and operation of this web-based application. As stated by one of the informants, "The use of a stable internet network, PCs, and laptops that can access and support the applications used" (SM, 49 years old). Additionally, hardware that is compatible with application updates is required to maintain operational efficiency. Investment in this infrastructure, plus human resource training, is a priority to maximize the benefits of SITARI.

The BMN data verification and validation process is essential to ensure the accuracy of information in financial statements and decision-making. This process requires effective coordination between related units to avoid errors and improve data reliability. One of the informants explained, "By means of communication, coordination in completing the verification process, validating BMN data" (MA, 48 years old). Information technology support, such as information system-based applications, simplifies this process by providing real-time access to all parties involved. Ongoing training and periodic evaluations are also required to ensure the effectiveness of the verification process.

Coordination and collaboration between operators and staff is essential during the BMN inventory process. This process includes labeling, taking photos of assets, and uploading data to the system. "When the inventory process occurs, usually the operators and staff coordinate related to the existence of assets/BMN and the labeling, asset photos, and technical data uploads" (SM, 49 years old). This visual and technical documentation supports more transparent audits and oversight. With the support of information technology, the inventory process can be carried out faster and more accurately, increasing the accountability of BMN management.

SITARI's management includes various types of assets, including capital goods, consumables, and physical building assets. "The scope of fields that oversee BMN management is quite large, including capital goods, consumables, and physical building assets" (RH, 56 years old). The management of these assets requires cross-unit collaboration to ensure each category is managed efficiently. Clear policies and procedures, plus HR training, are essential to address the challenges in managing these different types of assets.

Collaboration between units and teams is key to overcoming resource limitations and ensuring the effectiveness of BMN management. "The gap between the resources needed can be overcome by collaboration and teamwork, complementing each other" (AS, 52 years old). This approach encourages synergy between various parties, accelerates problem identification, and creates collective solutions. With the support of leadership and the use of information technology, cross-unit collaboration can increase productivity, transparency, and efficiency in BMN management.

Technology Development for Efficiency and Safety

Technology Efficiency in BMN Management through SITARI The management of State Property (BMN) through the SITARI application requires adequate information technology infrastructure. "For now, it is enough, but it would be good if in the future application access is smooth and the input process is not slow" (MS, 31 years old). This quote highlights the importance of a stable internet network and standard-compliant hardware to speed up the data management process. With better infrastructure, such as increased bandwidth and device maintenance, organizations can optimize BMN management more effectively and efficiently.

The SITARI application provides extensive and integrated information, such as “types of goods, year of acquisition, location of goods, users of goods, Bast, PSP, photos of goods” (SM, 49 years old). This information supports transparency and accountability in BMN management. However, challenges such as the lack of flexibility to change data still exist: “The difficulty is still difficult to change the change of data that has been inputted” (RK, 40 years old). The development of more flexible features and intensive socialization of users is indispensable to overcome this constraint.

SITARI’s manager showed a quick response to user reports, as stated, “Quite responsive to existing complaints. Immediately followed up by the relevant team” (ES, 32 years old). This responsiveness provides a sense of security to users and reflects good coordination within the management team. However, managers need to ensure that the solutions provided are effective. Regular evaluation of team responsiveness and technical training can improve the overall quality of service.

Database security and system integration are major challenges. “There is a change in the old database so that it is necessary to synchronize to the SITARI application and it is necessary to have database security from hacker attacks” (ND, 38 years old). In addition, SITARI has not been integrated with the government’s information system and is only available in the form of a web portal. “SITARI has not been directly integrated with the government’s information system and is still in the form of a web portal” (NA, 55 years old). The development of smartphone-based applications and security improvements such as encryption and firewalls are important steps to ensure the sustainability of the system.

The manager’s commitment to continuous improvement can be seen from their efforts to add new features and perform regular backups. “The management of SITARI is always committed to making continuous improvements to improve the quality of the system” (RS, 33 years old). These measures aim to meet the needs of dynamic users. “Providing improved website security from the SITARI application and performing regular database backups” (NH, 45 years old). With continuous innovation, SITARI can become a relevant and reliable BMN management tool in the future.

Discussion

This study aims to understand how e-government institutions of higher education by using the theoretical framework of technology, organization and environment. The main findings of this study show that SITARI has succeeded in improving efficiency, transparency, and accountability in the management of State Property (BMN). The system enables real-time recording and reporting, replacing error-prone manual processes. This is in line with previous research that found that new technologies that improve efficiency and productivity are more likely to be adopted by organizations (Glyptis et al., 2020; Goodin, 2017; Sivarajah et al., 2015). However, technical challenges such as limited data flexibility and the need for integration with external systems indicate the need for further development.

In the technology dimension, SITARI’s success reflects the benefits of technology in creating added value for organizations, as explained in previous studies on e-government adoption in different countries (Chomchalao & Naenna, 2013; Naidoo & Palk, 2010; Nasrun Mohd Nawi et al., 2016; Raman et al., 2007). However, weaknesses in the flexibility of data transformation and system integration indicate that the technological compatibility factor in TOE has not been fully met. The development of new features, such as mobile-based applications and improved system security, is necessary to ensure that SITARI can meet the needs of dynamic users.

From an organizational perspective, leadership support, human resource training, and infrastructure investment have been the main supporting factors in the implementation of SITARI. As previous

studies have revealed, organizational readiness, including leadership commitment and HR competence, is a critical element in successful technology adoption (Mensah et al., 2020; Pedersen, 2017; Rahman, 2007; Roessobiyatno et al., 2016; Veiga & Rohman, 2017). However, the lack of standard operating procedures (SOPs) and ongoing training reflects that organizational readiness has not been fully optimal. This is also supported by previous research showing that user resistance often arises due to a lack of adequate understanding and training (Bogdanovic-Dinic et al., 2013; Bwalya & Mutula, 2016; Glyptis et al., 2020; Oyekunle & Akanbi-Ademolake, 2014; Susanto & Goodwin, 2011).

In the environmental dimension, regulations such as Law Number 1 of 2004 and PMK Number 181/PMK.06/2016 have provided legitimacy and external encouragement for the adoption of SITARI. However, environmental challenges such as limited internet infrastructure and user resistance reflect external pressures that hinder the success of the system. Previous studies have noted that regulatory support and external environmental pressures are critical in driving technology adoption, especially in the public sector (Bolleyer, 2009; Bwalya & Mutula, 2016; Gunawan et al., 2020; Mensah et al., 2020; Susanto & Goodwin, 2011). Therefore, improving internet infrastructure and collaboration with other institutions can help overcome these challenges.

This research makes an important contribution to the literature on technology adoption, particularly in the context of the public sector in developing countries. The implementation of SITARI supports the argument that technology can improve efficiency and transparency in the governance of public assets. In addition, the study shows that the TOE framework can be used to evaluate successes and challenges in technology adoption, emphasizing the importance of synergies between technological, organizational, and environmental factors.

This study has limitations because it only focuses on one institution and was conducted in a limited time, so the results cannot be generalized widely. In contrast to previous research that discussed e-government at the ministry or local government level with a quantitative survey approach (Davis, 1989; Venkatesh et al., 2003; Neupane et al., 2014), This study highlights the application of SITARI in universities with PTN-BH status through a qualitative approach with the TOE framework. The results show the importance of institutional support and human resource competencies as emphasized by Tornatzky & Fleischer (1990) and Heeks (2003). Subsequent research is suggested involving more institutions to expand the findings and strengthen the validity of the results.

4. Conclusion

The implementation of SITARI at Sriwijaya University has brought a significant transformation in the management of State Property (BMN). This electronic-based system has improved efficiency, transparency, and accountability in asset recording and reporting, while reducing reliance on manual processes and strengthening coordination between units. This success is supported by adequate information technology infrastructure and improved human resource competence. However, challenges such as limited accessibility, system flexibility, and data security still arise, especially related to the stability of internet connections, difficulties in updating data, and integration with other government systems. Therefore, the development of smartphone-based features, improved data security through encryption, and the implementation of regular backups are important steps to maintain the sustainability and relevance of the system.

Theoretically, this study strengthens the literature on technology adoption in the public sector in developing countries by affirming the validity of the TOE (Technology, Organization, Environment)

framework in explaining the success and challenges of the implementation of the e-government system. The results of this study also support the findings Heeks (2003) that technology can improve the efficiency and transparency of public asset governance. Practically, the results of this study can be used as a reference for other educational institutions that want to adopt a similar system.

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