



Evaluation of The PAD Online Application in Optimizing Locally-Generated Revenue at the Forestry Department of East Java Province

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ARTICLE INFO

Keywords: Policy Evaluation, E-Government, PAD Online, Locally-Generated Revenue

Received : 5 April

Revised : 23 May

Accepted: 23 June

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ABSTRACT

This study aims to describe and analyze the evaluation of the PAD Online Application's implementation in optimizing Locally-Generated Revenue (PAD) at the Forestry Department of East Java Province. Fluctuations and suboptimal PAD realization demand digital innovation based on e-government. Using a qualitative descriptive method with an inductive approach, data was collected through interviews, observation, and documentation from key informants, including Financial Administration Officials and Auxiliary Receipt Treasurers. The theory utilized is public policy evaluation according to Wirawan (2006), encompassing four dimensions: Utility, Feasibility, Propriety, and Accuracy. The results indicate that the PAD Online Application is highly effective overall. In the utility dimension, the application has demonstrably simplified bureaucracy and significantly increased post-pandemic PAD realization. The feasibility dimension shows adequate infrastructure, despite minor, manageable network stability issues. The propriety dimension confirms that the application complies with the East Java Governor Regulation Number 42 of 2024. The accuracy dimension proves the application minimizes human error and presents accurate, real-time data. Recommendations focus on enhancing analytical features and strengthening server infrastructure in remote areas

INTRODUCTION

The implementation of good governance cannot currently be separated from the rapid development of information and communication technology. Digital transformation has shifted the paradigm of public service and bureaucratic governance from conventional systems to electronic-based systems. The Government of the Republic of Indonesia has explicitly accommodated this urgency through Presidential Regulation Number 95 of 2018 concerning the Electronic-Based Government System (SPBE). This regulation mandates the utilization of information technology to enhance the efficiency, effectiveness, transparency, and accountability of government performance. The implementation of e-government opens vast opportunities for government agencies to innovate, not only in terms of public services but also in the internal governance of state finances.

In the context of regional government, the decentralization policy regulated by Law Number 23 of 2014 concerning Regional Government grants autonomous regions the authority to regulate and manage their own governmental affairs. One of the main pillars of regional autonomy's independence is fiscal capacity, which is represented by Locally-Generated Revenue (PAD). The optimal management of PAD is crucial as it constitutes the primary source of financing for sustainable regional development. East Java Province, as one of the provinces with the largest territory and greatest economic activity in Indonesia, bears a massive responsibility to ensure that every regional potential can be explored and managed measurably to actualize public welfare.

Despite its vast potential, PAD management is frequently confronted with structural and administrative obstacles. Manual management tends to trigger slow bureaucratic processes, susceptibility to recording errors, high operational costs, and low transparency, which potentially leads to budget leakages. Based on data from the Directorate General of Fiscal Balance (DJPK) of the Ministry of Finance of the Republic of Indonesia, the realization of the East Java Provincial Government's PAD from 2017 to 2020 exhibited a fluctuating trend, demanding systemic improvement.

Table 1. Realization of PAD of the East Java Provincial Government 2017-2020

Year	Target (IDR)	Realization (IDR)	Percentage (%)
2017	14,900,003,388,123.00	17,324,177,664,424.00	116.27
2018	15,675,894,291,960.00	18,531,062,021,823.00	118.21
2019	16,825,138,567,219.00	19,327,125,485,406.00	114.87
2020	18,428,947,951,210.00	17,950,996,508,801.00	97.41

Source: DJPK Ministry of Finance RI (Processed, 2026)

Based on Table 1, the realization of East Java Province's PAD experienced a decline in achievement percentage in 2019, and ultimately failed to reach the target in 2020, with a percentage of only 97.41%. Responding to this challenge, the Regional Financial and Asset Management Agency (BPKAD) of East Java Province launched the PAD Online Application innovation in 2021. The Forestry

Department of East Java Province, which manages retributions from strategic sectors such as natural recreation area services, parking provision, and regional business production results, participated as a pioneer in implementing this system.

Extensive previous research has been conducted regarding policy evaluation and the digitalization of public administration. Novaria et al. (2025) highlighted the effectiveness of collaborative governance in digital-based service innovations, where technological support accelerates the achievement of organizational goals. More specifically, Ramadhani and Rochim (2026) evaluated a web-based administration system in a public service agency, finding that digitalization speeds up work processes but is often constrained by server infrastructure reliability. In the village-level financial sector, Normarisa et al. (2024) utilized William N. Dunn's model to evaluate the Siskeudes application, proving the high success rate of the application. There remains a research gap wherein previous studies focused predominantly on correspondence administration or village-level finance, lacking an in-depth evaluation utilizing Wirawan's four-dimensional model to highlight a provincial-level financial application (*PAD Online*) in a specific sector like forestry, which possesses unique non-tax revenue characteristics.

Responding to this gap, the urgency of this research lies in the importance of ensuring that technological investments in the form of the *PAD Online* Application genuinely bring substantial changes to state revenues. Based on the background above, the problem formulation in this research is: "How is the Evaluation of the *PAD Online* Application in Optimizing Locally-Generated Revenue at the Forestry Department of East Java Province?". Meanwhile, the objective of this research is to comprehensively describe and analyze the evaluation of the *PAD Online* Application's implementation at the Forestry Department of East Java Province to provide strategic improvement recommendations for future government bureaucratic governance.

LITERATURE REVIEW

Public Policy

Public policy is understood as a series of decisions made by governmental actors to address specific problems existing within society. Thomas R. Dye (2002) defines public policy as whatever governments choose to do or not to do. A similar sentiment is conveyed by James E. Anderson (2014), who views public policy as a purposive course of action followed by an actor or set of actors in dealing with a problem or matter of concern. According to William N. Dunn (2003), public policy is a continuous process consisting of agenda setting, policy formulation, policy adoption, policy implementation, and policy assessment.

Public Policy Evaluation

Policy evaluation is a systematic process for assessing the extent to which a policy or program achieves its predetermined objectives, as well as providing recommendations for future program improvements. According to Wirawan (2006), evaluation is crucial for providing accountability and feedback. Wirawan introduces four primary criteria for evaluating policies:

1. Utility: An assessment of whether the policy/program truly provides tangible benefits and practical solutions to the problems of the organization or stakeholders.
2. Feasibility: An assessment of the extent to which a program can be realistically implemented, considering the limitations of human resources, time, costs, and infrastructure.
3. Propriety: An evaluation of the compliance aspect, where the policy must align with applicable norms, legal regulations, and administrative ethics.
4. Accuracy: An assessment of the accuracy and validity of the information, data, and outputs generated from the policy's implementation in minimizing errors.

E-Government

E-government is the realization of government administration that utilizes information and communication technology to transform relations between the government, citizens, businesses, and other government agencies. Widodo (2016) states that e-government is intended to fulfill the need for transparency and accountability of government financial information to achieve good governance. The PAD Online Application is a manifestation of the Government-to-Government (G2G) concept and internal governance that facilitates coordination between BPKAD, the Forestry Department, and technical implementation units (UPT) in the field.

METHODOLOGY

This research employs a qualitative approach with an inductive descriptive method. The qualitative descriptive method was selected because the researcher intends to delve into, understand, and capture naturally occurring phenomena related to the implementation of digital systems without manipulating variables. The research location is centered at the Forestry Department of East Java Province and its subordinate Technical Implementation Units (UPT). Informants were determined using a purposive sampling technique, consisting of key actors directly involved in application management, namely Financial Administration Officials (at the financial sub-division level) and several Auxiliary Receipt Treasurers (BPnP) representing UPTs managing natural tourism areas and forest products.

The data collection process was conducted through three main techniques: semi-structured interviews to explore the depth of user experiences, direct observation of the infrastructure and user interface (UI) of the PAD Online Application, and documentation studies encompassing relevant regulations and PAD realization reports. Data analysis in this research follows the interactive framework developed by Miles, Huberman, and Saldana (2014), consisting of data condensation, data display through matrices and structured narratives, and concluding with conclusion drawing/verification. This process occurred iteratively from data collection to the preparation of the final report to ensure analytical validity.

RESULTS AND DISCUSSION

Evaluation of the PAD Online Application in Optimizing Locally-Generated Revenue at the Forestry Department of East Java Province

Based on the collected primary and secondary data, the implementation of the PAD Online Application was evaluated utilizing the four dimensions from Wirawan's theory (2006). The comprehensive elaboration of the results and discussion is presented below:

Utility

The utility criterion in Wirawan's evaluation model assesses whether the implementation of a policy provides tangible benefits that solve institutional problems. In the context of the PAD Online Application at the Forestry Department of East Java Province, the utility dimension is measured by how effectively the application facilitates administrative bureaucracy and directly impacts the optimization of Locally-Generated Revenue (PAD). Based on interviews with structural financial officials, the application has profoundly transformed the fragmented manual recording system into an integrated digital ecosystem, thereby eliminating repetitive administrative redundancies.

The empirical evidence of this utility is most visibly demonstrated by the longitudinal data of PAD realization before and after the system's implementation. To provide a clear comparative perspective, the following table illustrates the PAD realization of the Forestry Department over a span of ten years (2016-2025).

Table 2. Realization of PAD at the Forestry Department of East Java Province
Before and After the PAD Online Application

Period Status	Year Realization (IDR)
Before Application Use	2016 9,643,659,030.00
	2017 9,639,929,492.74
	2018 10,271,208,739.00
	2019 10,860,506,662.60
	2020 9,152,746,044.00
After Application Use	2021 7,818,909,805.54
	2022 9,942,489,880.53
	2023 11,646,899,201.60
	2024 14,100,712,749.00
	2025 13,553,621,687.00

Source: Financial Report of the Forestry Department of East Java Province (2026)

The data presented in Table 2 clearly outlines two distinct eras of revenue generation for the Forestry Department. Prior to the adoption of the PAD Online Application (2016-2020), revenue levels were largely stagnant, hovering between IDR 9.1 billion and 10.8 billion, heavily reliant on manual processes that were susceptible to inefficiencies and the devastating impact of the pandemic in 2020. However, the subsequent era (2021-2025), following the system's integration,

paints a contrasting picture of dynamic growth. Although 2021 saw an initial dip due to lingering COVID-19 restrictions, the subsequent years witnessed a powerful trajectory of economic recovery and system optimization. By 2024, PAD realization peaked at a remarkable IDR 14.1 billion, and while slightly lower in 2025, it still firmly outpaced the pre-application averages. This comparative analysis provides irrefutable empirical backing that the PAD Online Application successfully transitioned theoretical utility into tangible, sustained financial optimization.

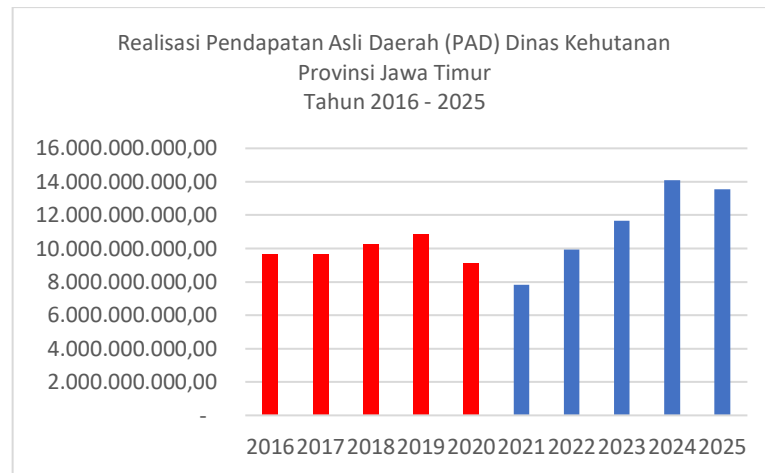


Figure 1. Graph of PAD Realization Trend at the Forestry Department

Source: Processed by Researcher (2026)

An analysis of Table 2 and Figure 1 reveals a significant dynamic in revenue collection. Prior to the application (2016-2019), revenue stagnated around IDR 9 to 10 Billion, before plummeting in 2020 due to the COVID-19 pandemic, which forced the closure of natural tourist attractions. When the PAD Online Application was first launched in 2021, realization remained at its lowest point (IDR 7.8 Billion) as the tourism sector was still under strict operational restrictions (PPKM). However, as mobility restrictions eased, the post-pandemic recovery (2022-2025) showcased a dramatic surge, peaking at IDR 14.1 Billion in 2024 and remaining robust at IDR 13.5 Billion in 2025. This surge proves that the application successfully captured and secured revenue streams that might have previously leaked during the manual era.

The utility of the application extends beyond mere revenue escalation; it fundamentally restructures time and cost efficiency. Auxiliary Receipt Treasurers (BPnP) previously had to travel long distances from remote forest areas to physical bank tellers to deposit retributions, incurring substantial transportation costs and wasting productive hours. The integration of digital payment channels and Virtual Accounts (VA) within the PAD Online Application has eradicated these logistical hurdles. Consequently, human resources can now redirect their focus from tedious administrative paperwork toward strategic planning and the expansion of new retribution potentials within forest areas.

This finding theoretically solidifies the premise that digital-based governance innovations directly accelerate the achievement of organizational

goals. This aligns perfectly with the research conducted by Novaria et al. (2025), which asserts that technological support in collaborative governance significantly propels the effectiveness of public services and secures state financial interests. Ultimately, the utility dimension of the PAD Online Application is categorized as highly successful, acting not merely as a digital ledger but as a transformative engine that restructures bureaucratic processes, secures regional cash flow, and empirically boosts the realization of Locally-Generated Revenue.

Feasibility

The feasibility dimension assesses the extent to which a digital policy can be realistically implemented, considering the physical infrastructure, network reliability, and the capacity of human resources in the field. Without a robust foundation of physical infrastructure, even the most sophisticated software architecture will fail in its implementation. Based on direct observations at several Technical Implementation Units (UPT) under the Forestry Department, the provincial government has made commendable investments to ensure the basic facilities required for this electronic transition are met.

To comprehensively evaluate the readiness of the infrastructure, the research compiled observation data across three distinct UPT locations, as detailed in the following table:

Table 3. Condition of Infrastructure and Facilities for Auxiliary Receipt Treasurers (BPnP)

Facility / Infrastructure	UPT Tahura R. Soerjo	UPT PPHH	UPT PTH
Computer / Laptop	Available (1 unit, Good)	Available (1 unit, Good)	Available (1 unit, Good)
Printer	Available (1 unit, Good)	Available (1 unit, Good)	Available (1 unit, Needs Repair)
Internet Network	Available (Unstable, frequent power outages)	Available (Stable)	Available (Stable)
Workspace	Available (Adequate)	Available (Needs Renovation)	Available (Adequate)

Source: Researcher's Observation Data (2026)

An analysis of Table 3 indicates that the fundamental hardware requirements—computers and laptops—are fully met and functional across all sampled UPTs. This confirms the organization's commitment to guaranteeing hardware feasibility for the e-government transition. However, minor discrepancies were noted, such as the need for printer maintenance at UPT PTH and workspace renovations at UPT PPHH. Despite these minor physical dynamics, they do not paralyze the core service flow of the PAD Online system, which relies predominantly on cloud-based input rather than physical document printing.

The most critical vulnerability in the feasibility of any web-based application is the reliability of the internet network and server infrastructure. The observation data reveals that while UPT PPHH and UPT PTH enjoy stable connectivity, UPT Tahura R. Soerjo frequently grapples with unstable networks exacerbated by weather-induced power outages. Interviews with field operators corroborated this, noting occasional downtimes during central server maintenance. This empirical reality is highly relevant to the findings of Ramadhani and Rochim (2026), who highlighted that server infrastructure reliability often becomes the primary bottleneck disrupting the acceleration of web-based administration in government agencies.

From a policy evaluation perspective, these infrastructural hurdles have proven to be manageable and within tolerable limits. The central server maintenance conducted by the Communication and Informatics Office is strategically scheduled during weekends, deliberately avoiding conflicts with peak deposit hours on workdays. Furthermore, operators in remote areas employ an adaptive "delay input" mitigation strategy, compiling data offline during outages and synchronizing it once connectivity is restored. Coupled with the user-friendly interface that flattens the learning curve for senior employees, the overall feasibility of the PAD Online Application is deemed highly feasible. The geographical challenges inherent to the forestry sector have been successfully mitigated by the adaptive risk management of the personnel.

Propriety

The propriety indicator evaluates the compliance of the implemented policy with existing legal frameworks, valid administrative procedures, and the specific needs of the bureaucratic ecosystem. The PAD Online Application must be assessed for its compatibility with higher legislative hierarchies, ensuring that the digital innovation does not collide with the rule of law governing state financial administration. This dimension acts as a critical safeguard to maintain institutional integrity.

A document study reveals that the functional architecture of the PAD Online Application is designed in strict compliance with the East Java Governor Regulation Number 42 of 2024 concerning Regional Financial Administration Systems and Procedures. This regulation mandates that all cash receipt payments must be deposited directly into the Regional General Cash Account (RKUD) utilizing Virtual Account (VA) instruments to eliminate intermediary handling. The application perfectly embodies this mandate, automatically generating a VA for every retribution assessment. Furthermore, the application is integrated via an Application Programming Interface (API) with the Regional Government Information System (SIPD) managed by the Ministry of Home Affairs, fulfilling the national mandate for centralized financial transparency.

To assess the functional propriety of the application against the daily tasks of the personnel, the system's user interface (UI) and reporting features were directly observed.

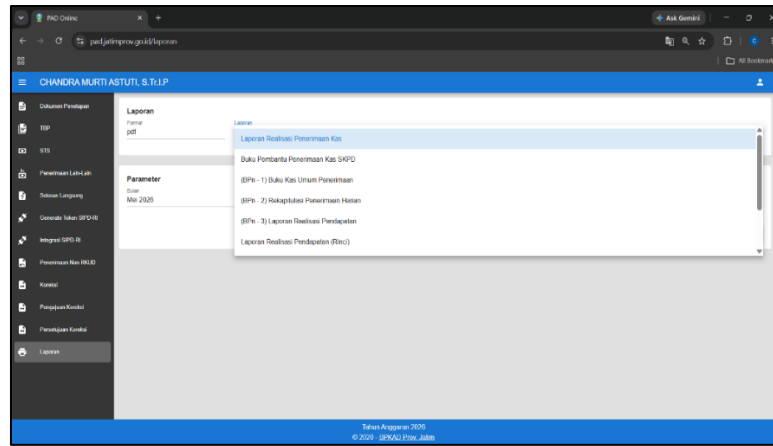


Figure 4.2. PAD Online Application
Source: Observation by Researcher (2026)

The interface presented in Figure 2 demonstrates a highly structured and intuitive digital workflow tailored specifically for the financial operators. By systematically categorizing the input processes—ranging from the initial assessment documents to the generation of Virtual Accounts (VA)—the application significantly minimizes the cognitive load on the Auxiliary Receipt Treasurers (BPnP). This structured digitization ensures that every data entry point is strictly validated by the system before proceeding to the next administrative step, thereby completely eliminating the risk of unrecorded or misclassified transactions that were prevalent during the manual era. Consequently, this interface design directly contributes to the high level of propriety by enforcing standardized, error-free administrative procedures.

[illegible]

Figure 3. PAD Online Application UI: Real-Time Reporting Feature

Source: Observation by Researcher (2026)

Based on Figures 2 and Figures 3, the operational flow within the application is a highly accurate digital reflection of the Auxiliary Receipt Treasurer's (BPnP) actual workflow. The sequence of menus—starting from the issuance of Assessment Documents to Proof of Payment Receipts (TBP) and Deposit Receipt Letters (STS)—is a digital replica of the manual Standard Operating Procedures (SOP) that operators have mastered for years. This synchronization prevents the phenomenon of a double workload, ensuring the system genuinely assists rather than burdens the operators. This aligns with the research by Normarisa et al. (2024), which asserts that the evaluation success of a financial application is largely determined by its alignment with the grand-architecture design of the bureaucracy.

To systematically summarize the propriety evaluation, the following table matrices the findings:

Table 4. Evaluation Results Based on Propriety Aspects

Propriety Aspect	Description of Achievement	Status
Regulation	The PAD management process aligns with Governor Reg. No. 42/2024 and is fully integrated with the central SIPD.	Highly Compliant
Management Needs	Supports effective PAD collection, deposit, recording, and reporting. However, it lacks granular account code details and multi-year trend analytical charts.	Compliant
BPnP Tasks	Facilitates the completion of BPnP tasks seamlessly, making the workflow faster, more practical, and structured without dual entries.	Highly Compliant

Source: Researcher's Analysis (2026)

While the procedural and regulatory propriety has achieved a highly satisfactory category, an in-depth analysis (as summarized in Table 4) reveals a slight room for dissonance regarding the completeness of analytical features. Interviews with structural officials disclosed that the current reporting system lacks granular details for highly specific account codes and is devoid of graphical dashboard modules (such as flowcharts or trend lines) for multi-year revenue projections. Although the absence of these analytical tools does not violate basic administration rules, it slightly reduces the system's functional propriety for top management who require a Decision Support System to project future forestry retribution targets accurately.

Accuracy

The accuracy dimension is the apex indicator that assesses how precise the generated data is and how effectively the system can reduce computational errors, whether due to human negligence or systemic flaws. In the regime of state

financial administration, which is highly scrutinized by external auditors such as the Supreme Audit Agency (BPK), the accuracy level of revenue reports is a matter of institutional credibility and legal consequence. The evaluation of this dimension highlights the validity and reliability of the outputs generated by the PAD Online Application.

Comparative analysis reveals that the transition from a manual system to the PAD Online Application has created a level of computational precision that is nearly absolute. To illustrate the transformation in accuracy and output quality, a comparative matrix is presented below:

Table 5. Comparison of Output Quality Against Success Indicators

Success Indicator	Condition Before Application Use (Manual)	Condition After PAD Online Application Use
Effectiveness & Precision	Manual Excel input was highly prone to formula linkage errors, typing mistakes, and data asymmetry between bank slips and ledgers.	Digital system automatically calculates and generates VAs. Eliminates mathematical errors and ensures absolute symmetry with bank records.
Reporting Timeliness	Reports were compiled physically at the end of the month, causing delays in management monitoring.	Reports are generated and accessible in real-time, allowing instant monitoring of daily revenue fluctuations.
Human Resource Reliance	Required operators with advanced Excel skills to manage complex, interconnected spreadsheets.	User-friendly UI requires only basic data entry skills; the system algorithm handles all complex backend accounting calculations.

Source: Researcher's Analysis (2026)

An analysis of Table 5 demonstrates that during the manual spreadsheet era, the probability of treasurers mistyping deposit figures or incorrectly linking cross-cell formulas was exceedingly high. With the implementation of the PAD Online Application, this mathematical vulnerability has been successfully eradicated. The utilization of Virtual Accounts (VA) guarantees that the exact digit of rupiah paid by the retribution payer is instantly and identically recorded by the application's database, leaving zero room for manual alteration or intervention by the operator.

The precision of this algorithmic architecture shifts the burden of validity purely to the initial data input stage. Field operators confirmed that as long as the initial assessment document is recorded correctly, the entire subsequent chain of accounting documents (TBP, STS, up to the General Cash Book) is automatically calculated with a zero percent error rate. This enhancement of accuracy confirms the conclusions of Sapril et al. (2024), who found that the application of public financial software is proven effective in closing the gaps of

human administrative negligence, thereby directly elevating the quality of accountability and integrity in government financial reporting.

The accuracy of real-time data presentation has revolutionized the paradigm of structural supervision. Previously, top management at the provincial department resided in a supervision blind spot, having to wait weeks for physical recaps to arrive from distant UPT locations like Tahura R. Soerjo. Through the PAD Online Application, the timeliness of incoming revenue can be monitored from the leadership's dashboard on the exact same day and second. This real-time supervision window grants management the agility to directly intervene if they detect anomalous slowdowns in daily deposits. Overall, the accuracy dimension definitively concludes that the application is a massive success in its role as the guardian of regional bookkeeping integrity, fostering public trust and institutional confidence in facing rigorous financial audits.

CONCLUSIONS AND RECOMMENDATIONS

Based on the presentation of the research results regarding the Evaluation of the PAD Online Application at the Forestry Department of East Java Province, it can be concluded that the implementation of this e-government-based digitalization has proven successful and delivered a massive positive impact. From the dimensions of Utility and Feasibility, this application has empirically succeeded in becoming the primary catalyst in optimizing the realization of post-pandemic Locally-Generated Revenue, where slow and costly manual bureaucratic processes were successfully completely trimmed into an efficient online system. In terms of feasibility, the infrastructure and HR capabilities within the scope of the Forestry Department are highly adequate to support this application system, accompanied by agile mitigation steps in facing minor disruptions related to server networks and local connectivity.

On the other hand, from the dimensions of Propriety and Accuracy, the operational management of the PAD Online Application is proven to be based on absolute compliance with the East Java Governor's Regulation regarding financial administration and has successfully connected directly with the central SIPD architecture. The accuracy of this application's algorithm has successfully eradicated human error vulnerabilities, sealed administrative leakage gaps, and presented reporting instruments that are precise, valid, and real-time. The success of these evaluation dimensions solidifies the position of the PAD Online Application not merely as a static recording instrument, but as a driving engine for transparent, accountable financial governance, and the spearhead of regional fiscal independence.

In the interest of continuously improving system quality, it is recommended to the system developers (BPKAD and Diskominfo of East Java) to promptly design feature updates (UI/UX renewals) that accommodate a data-driven analytics dashboard. Ideally, this dashboard should be capable of displaying infographics on the detailed progression of each account code and flowcharts (curves) of multi-year revenue trends to equip organizational leaders with analytical tools for strategic decision-making. Furthermore, the optimization of hardware infrastructure and transmission networks at highland UPT points or forest areas holding blank spot status needs to be strengthened, to

guarantee the continuity of financial data exchange that is perfectly unhindered and precise.

FURTHER STUDY

For future research, it is suggested to expand the scope of the study locus into a comparative study across Regional Apparatus Organizations (OPD) within the East Java Provincial Government area to map the effectiveness of the PAD Online Application's use in levy sectors that possess denser and more massive characteristics (e.g., the Regional Revenue Agency). In addition, the use of a quantitative approach that statistically correlates the variable of digital apparatus capability against the percentage of PAD leakage prevention can be raised to prove a cause-and-effect relationship that is more academically exact and mathematically precise.

ACKNOWLEDGMENT

The author sincerely thanks all parties who provided support and assistance in completing this research.

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