

**Analysis Of E-Rekon & Lk Application For State Treasure Services Office  
Semarang I**  
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**ABSTRACT**

An online reconciliation system is needed to make it easier for local governments, State Ministries or institutions and Regional Offices of the Directorate General of Budget financing in order to realize effective, efficient, and accurate, accountable, and transparent government on government financial reports. This research was carried out with the aim of explaining the application of e-recon applications & Financial Reports in the reconciliation process at the State Treasury Service Office of Semarang I according to the Regulation of the Minister of Finance Number 104/PMK.05/2017. This research is included in the comparative qualitative research, using the analysis technique of Milles and Huberman's Model, 1984.

This study states that the implementation of reconciliation using the e-Rekon & LK application at the Semarang I State Treasury Service Office is in accordance with the Regulation of the Minister of Finance Number 104/PMK.05/2017 concerning Guidelines for Reconciliation in the Preparation of Financial Statements for the Scope of the State General Treasurer and State Ministry /Institution. This is evidenced by the existence of an approval for the issuance of the Minutes of Reconciliation which was signed on the e-Rekon & LK application. which is done manually. In accordance with the current provisions, the BAR of the reconciliation that has been carried out between the Satker and KPPN Semarang I as the State General Treasurer is signed electronically by the Head of the Upper Office as the Budget User Proxy as the Satker and is also signed by the Head of the Verification and Accounting Section, Power of State General Treasurer.

***Key words*** : Reconciliation, e-Rekon &LK