

Stakeholders' Perception of Village Financial Open Data Applications based on the Open Government Principles: Case Study of the Implementation of the Village Financial Open Data System in Wonosobo District

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Abstract: This paper presents a report on the results of research on the implementation of open government in local government. This study aims to analyze the implementation of the village financial open data application system based on the principles of open government, namely transparency, participation, collaboration, usefulness, and innovation. This research takes a case study on the implementation of the village financial system application "Mitra Desa" which is implemented in the Wonosobo district. The research method is descriptive qualitative with the object of research is the stakeholders of the Village Financial Application system as many as 23 people consisting of village government officials, local government organizations and representatives of community elements. Data collection techniques were carried out through focus group discussions, interviews, and direct observation of the Mitra Desa open data financial application system. The results showed that the open data application had fulfilled the principles of open government. This research also succeeded in uncovering the comparative advantage of Mitra Desa over a similar application system developed by the central government. This application system requires innovation in technological progress, compliance with regulations, and human resource competencies to further encourage government performance. This study has limitations in the number of samples, the period of observation, and the regulatory basis that applies at that time.

1 INTRODUCTION

Indonesia is one of the initiators of the Open Government Partnership (OGP) with Brazil, Mexico, Norway, the Philippines, South Africa, England, and the United States in 2011. OGP then gave birth to the Open Government Indonesia (OGI) movement which has been rolling since the year of the establishment of the OGP both in the central government and regional government. The principle of OGI is openness, community involvement, accountability, and the use of technology. Open government is based on three pillars of government openness, namely transparency, public participation, and innovation (Ministry of National Development Planning/National Development Planning Agency (2015)).

By opening and expanding access to information about the government, including reducing various bureaucratic processes in accessing information, the

government is automatically demanded to further improve the quality of public services as well as the quality of the information itself (Harisson et al. (2012)). Rajshree and Srivasta (2012) stated that open government utilizes the development of information technology. Janssen et al. (2012) Information and communication technology (ICT) will be able to reduce the convoluted structure of government bureaucracy, improve efficiency, effectiveness, as well as ease of public service itself. Efficient services will automatically reduce the procedural costs that often waste the government budget.

One of the implementations of open government in the regions is the application of information technology in governance performance (Holzer and Schwester, 2011). By implementing open government, it is hoped that a two-way information system will be created between the government and the community so that interactions can be created

that can communicate the goals, processes, and results of development that can increase community participation in development (Pratama (2014)). On the other hand, various types of communication channels based on network technology (web-based) developed by the government have also provided the spirit for local governments to further improve the quality of public services. Akinleke (2015) shows that the use of information technology in carrying out various government tasks, will provide information well, and increase public participation in governance.

Research conducted by Kurniasih et al. (2013) showed that the implementation of e-Government in the City of Cimahi was able to improve the performance of government officials. According to Garret and Jackson (2006), the use of the information system will make it easy for the public to monitor an event in real-time, so that it can act on time as planned. Fang (2002) suggests that the use of web-based Internet applications will be able to provide access to information and government services for citizens and businesses more efficiently, to improve service quality and provide more significant opportunities to participate in democratic process institutions.

Abasilim and Edet (2015) state that the challenges of implementing e-government in developing countries include: a) Inadequate funding allocation due to financial constraints and government policies has slowed the implementation of e-government. b) Inadequate planning and political instability, c) Inadequate human resources to oversee ICT programs and d) Irregular distribution of internet services with high connection fees.

The concept of open government requires regions to innovate in the administration of their government, especially in terms of the facilitation of information technology systems. That was also carried out by the regional government of Wonosobo Regency who had developed an open government information system in the form of open village financial data named the information system "Mitra Desa" which aims to increase public participation and information disclosure. This information system has been running since 2017. This application system is side by side with "Similar Applications" developed by the central government which has been implemented in all districts throughout Indonesia. The Mitra Desa information system is a web-based middleware application developed independently with the support of a non-governmental organization since 2014. This application system can facilitate the

system of planning, budgeting, administration, reporting, and accountability of village finances and in line with Minister of Home Affairs Regulation Number: 113/2014 as has been perfected in Regulation of the Minister of Home Affairs Number: 20/2018. This application connects three stakeholders, namely the village government, regional apparatus organizations, and the community.

Mubarak and Purwaningsih's research (2017), regarding the implementation of the Wonosobo district financial open data village program to overcome the problem of limited community participation in the village development process, shows that the open data program can increase accountability through the following activities: (1) transparency activities are realized through online access to the datadesa.wonosobokab.go.id site and open data manuals through the Village Planning and Budgeting billboard, (2) the presence of regulations and the implementation of a detailed program system makes it possible for people to indiscriminately participate in overseeing village financial management activities such as 8 public complaints regarding village transfer funds, (3) an orderly and budgetary discipline shown by the existence of a transparent coordination system in the village financial reporting audit activities through the back end and front end systems that facilitate the process of budget evaluation and verification.

Noting the very dynamic trend and usefulness of open data to improve the quality of governance, the authors are interested in raising the topic of open data application as an implementation of open government in the local government in Wonosobo district. This research raised the object of the application of open data in financial management which was applied in 236 villages in the Wonosobo Regency government environment. This research has a strategic value that is expected to be able to answer issues that have evolved in the implementation of open data application systems, among others, the first value of the open data application system management of Mitra Desa financial management has been applied to support the operational work of the village and district governments. Second, there is a requirement to use similar applications that have been applied nationally. Third, the latest amendment to the regulation of village fund management, Regulation of the Minister of Home Affairs No. 20/2018, which must be accommodated in the application system so that the system remains accountable and compliant. Fourth, technical application system reliability

(back-end and front-end processes) requires continuous innovation to support smooth operations, system security, and quality of information services. Fifth, the need for ongoing efforts to develop the capabilities of HR user operators, namely village officials, sub-district office staff, and others through training and education both in technical aspects and policy/understanding of regulations. To answer public information needs and compliance with central government regulations, this information system requires periodic evaluations to ensure that the system implementation process in both the technical and policy settings remains in sync with user needs and aspects of compliance with regulations.

1.1 Research Problem

Implementation of an open data financial application system requires an academic study to examine the reliability of an open data application system in line with the principles of open government, use value for stakeholders, technological support, and compliance with relevant regulations. Therefore this study raises the problem formulation for:

1. How are stakeholders' perceptions and responses to the Mitra Desa open data financial application system based on the principles of open government?
2. What is the result of the technical comparison analysis between the Mitra Desa financial system and similar application information systems that are applied nationally?
3. What recommendations can be given for the further development of the Mitra Desa application system?

2 THEORETICAL REVIEW

The purpose of the Open Government Partnership according to Clarke (2014) is to realize a concrete commitment from the government to promote transparency, empower people, fight corruption, and utilize new technology to strengthen governance ". To participate in partnerships, countries must realize minimum standards in four areas, namely fiscal transparency, access to information, disclosure related to public or legislative officials, and public involvement. Therefore open government needs to support the availability of data that can be accessed openly by the public or other external government parties that require a variety of information needed.

Geiger and Lucke (2012) state that transparency, participation, and collaboration are the most critical issues in the paradigm of open government that develops in society. One of the requirements to realize this critical point is free to access to specific data. Geiger further stated that the content of open data could contain educational material, geographical data, statistics, traffic data, scientific publications on television or radio programs about medical studies. Open data combines not only data stored in government but also includes data from companies, universities, broadcasting stations, or from non-profit organizations. Thus, Open Government Data is all data stored from the public sector that can be accessed for the public interest without restrictions to be used and disseminated. Data obtained from the administration concerned, then the data can be filtered, searched, filtered, formatted, monitored, and edited. The data can be in the form of statistics, geographical data, maps, plans, environmental data, government information, accounting data, government laws and regulations, and other publications.

Meanwhile, Ramos (2018) emphasized that open data presents data from government and other sources for public needs that can be repeatedly accessed and used and distributed freely. This method is a way to achieve open government, where citizens have the right to know what the government is doing. With data disclosure, citizens can be more directly informed and participate in decision making, trying to make people not only aware of what is happening in the governance process but also able to provide constructive input to the government. Ramos further stated that open data has developed into an innovative and productive new application that can meet the needs of various parties both on a small scale through the use of cellular and institutions that provide economic and social value. Open data is designed for public consumption and is democratic. Gurin (2014) added that open data is defined as public data that can be accessed and used by people, companies, and organizations to launch new businesses, analyze patterns and trends, make data-based decisions, and solve complex problems. Open data is also used in government institutions to assist leaders in policy formulation and can encourage economic development, increase trust in government, and fight corruption.

According to Garay et al. (2019), public organizations offer access to external networks to access data held. Governments and public institutions release their data which can be used to solve problems, create and improve products and

services. Furthermore, open data can encourage new innovations from various parties such as the public, companies, public entities, and academics to collaborate to create new services in other words; open data must provide usability value. Many public data services provided by the government are currently supported electronically or commonly known as e-government.

Ramos later stated that e-government refers to the application of ICTs in the public sector for service provision; therefore it can be said that e-government is the application of technology to improve communication skills and thus will create a more efficient government. E-government means a change in values and is based on 1) Reconsider the goals, objectives, and principles that underlie public administration and make things work. 2) Efficiency (as in new public management) remains a core value. 3) A provision of public services that is faster, easier, and cheaper to look for. 4) Change the community through the use of improved ICT services. 5) E-government is a modernization that promotes a positive impact on government institutions and citizens. Based on his explanation above, the application of open data in the context of e-government requires adequate information technology support.

Still, according to Ramos, open data is considered as a way to open data access available in government; the application of data is open to both strengths and enables collaborative and informative transparency. Open data has the principle: publish in an open format, can be freely accessed, data can be used repeatedly; use terms understood by the wider community to avoid technical problems; have open-source data that is connected to a friendly, quality information platform; evaluated and available how to use it. Information transparency is the basis of open government, without information available to citizens it is not possible to consider and participate on their own (Natal, 2011, Lindstedt & Naurin, 2010; Meijer, Curtin, & Hillebrandt, 2012).

However, the negative impact of open data certainly must be wary of. Andhika (2017) said that one of the adverse effects of open data is the possibility that government data is used for criminal matters such as extortion of state officials or bribery. Therefore it is necessary to conduct socialization to residents to provide integrated education. The educational outcome is to educate the public more about how to obtain, use, and also assess from the understanding of the negative side, the consequences that will arise from government data. Also, the recommendation for policymakers is that the

negative impact of open government must be considered in formulating further policies. For the government, the concept of open government is an innovation in disclosing government data as an effort to improve government transparency. For citizens, the benefits of open government will open up opportunities for citizen participation and collaboration and increase public knowledge about the use of government data and functions.

Based on some of the researchers' opinions above, the author designed a research variable formulation that represented the principles of open government, namely:

1. The openness of data from the government that can be presented and accessed by a wide range of people, as a variable of transparency
2. Involving active and interactive community support that responds to information provided by open data, as a Participation variable
3. Involving cooperation between parties in government organizations, including the person in charge, implementing and supervising the application system to ensure the application system runs well according to its function, as a Collaborative variable
4. The information provided is useful both for the government to formulate policies and especially the public as users of the information to obtain public services and control functions, as a usability value variable.
5. Open data applications are facilitated by information systems that are up to date in terms of content and technology and available mechanisms for the improvement and development of application systems, as an innovation variable

3 METHODS

This research is descriptive qualitative through several stages of research conducted by researchers. The first step begins with a study of issues and trends that develop around the application of open government, e-government and open data and its application in governance. The second step is continued by conducting a literature review on various sources of references and the results of previous studies. The third step is to carry out the process of collecting both primary and secondary data. Primary data was obtained through a poll with stakeholders in focus group discussions, namely the community as information users, village and sub-district governments as operators, regional

secretariat and regional apparatus organizations between the Office of Communication and Information and the Regional Planning and Development Agency as Regulators, then through study seminars involving the central government and university academics. While secondary data is obtained through collecting data on reports accessed through the Mitra Desa application system and similar application systems. The fourth step is to carry out an analysis process based on the data collected, make comparisons between the application systems, namely Mitra Desa with similar applications, and then discuss the various findings. The final step is to draw some critical research points as conclusions and provide recommendations for the development of application systems and further research.

The location of the study was at the Regional Office of the Wonosobo Regency Secretariat for the implementation of the FGD, which was attended by 23 participants consisting of representatives of village officials (village heads and village secretaries), sub-districts, officials of the Office of Communication and Information, officials and staff of the Regional Secretary, officials representing the Agency Regional Development Planning and community element representatives. Meanwhile, the open government study seminar was held at the Universitas Indonesia campus by presenting the Director-General of Fiscal Balance of the Ministry of Finance, Deputy Regent of Wonosobo, Regional Secretary, and academics as well as regional government experts. The event was attended by no less than 350 students, lecturers, and observers of open government. The implementation time starts in April until July 2019, whereas the Mitra Desa application can be accessed online so that it does not require a special place.

This study has several limitations, as follows:

1. The process of collecting data and respondents being subjected to the study is limited to the samples and information available during the observation period
2. The observation period for Mitra Desa application system is limited to the period April - May 2019 so that the results of the development of the information system at that time could not be presented
3. The results of the study are not intended to justify the advantages and disadvantages of the system partially but rather to explain how the concept of open data is implemented for research purposes

4 ANALYSIS AND DISCUSSION

4.1 Normative Foundation

The discussion regarding the application of the Mitra Desa open data financial application system in Wonosobo District is inseparable from the foundation of rules governing the application of the application. Therefore, there are several regulations that form the basis for the implementation of the Mitra Desa application system so that it becomes a legal basis that can be accounted for. The following is a reference to the Mitra Desa application system regulations:

- a. Central Java Governor Regulation No. 47 of 2016 concerning Development of Village Information Systems in Central Java Province;
- b. Wonosobo District Head Regulation No. 2 of 2017 concerning Guidelines for Implementing Transfer Funds to Villages in 2017;
- c. Wonosobo District Head Regulation No. 1 of 2018 concerning Guidelines for the Implementation of Transfer Funds to Villages in 2018.
- d. Wonosobo District Government with the Wonosobo District Police and Wonosobo District Attorney number 140/9/2017; B / 3/2017 / ResWsb; and B-364 / 0.3.38 / 04/2017 concerning Handling of Community Complaints Against Implementation of Transfer Funds to Villages.

Village Funds are funds allocated in the State Budget intended for villages that are transferred through the regency/city budget and are used to finance governance, development, community development and community empowerment, with the aim of improving public services in the village, alleviating poverty in rural communities, advancing the village economy and overcoming development gaps between villages and strengthening the community as the subject of development (Ministry of Finance of the Republic of Indonesia, 2017)

Village funds continue to grow to improve the welfare of village communities. It is noted that the development of village funds from 2015-2019 continues to increase every year while still paying attention to the ability of the state finances and implementation capacity in the village. In the five years since 2015, a Village Fund of Rp. 258 Trillion has been allocated. The government and rural area development targets set by the government have succeeded in reducing the number of little villages

by 5,000 and increasing the number of independent villages by at least 2,000.

The Directorate General of Fiscal Balance, Ministry of Finance of the Republic of Indonesia (2019) ensures that the use of village funds is right on target and has an impact on improving the welfare of village communities, the government establishes village fund policies including:

- 1) Increase in the Village Fund budget ceiling
- 2) Optimizing the use of Village Funds in several priority village activities
- 3) Continuing the cash-intensive labour scheme for development
- 4) Increase the portion of the utilization of the Village Fund for community empowerment
- 5) Improving the village economy, through optimizing the role of BUMDes, creating Village Superior Products, and providing easy access to capital
- 6) Increase accountability through distribution policies based on performance in implementation
- 7) Synergy in village development through a partnership with the business world
- 8) Strengthening:
 - a) monitoring and evaluation of Village Fund policies;
 - b) Village apparatus HR capacity; and
 - c) coordination, consolidation, and synergy from the central government level, regional government, sub-district to village level

4.2 Supervision of the Use of Village Funds

To support the implementation of the village fund policy so that it is right on target, it is essential to implement a monitoring system that ensures the use of village funds following the allocation. For this reason, the Central Government synergizes both ministries and the regions in the context of the continuous supervision of the Village Fund by involving the participation of the community, the supervisory apparatus in the regions, and Indonesia's Corruption Eradication Commission. The tiered layers of supervision are described as follows (Ministry of Finance of the Republic of Indonesia, 2017):

- 1) Village communities monitor the implementation of Village development and implementation of Village governance
- 2) The District Chief conducts village supervision through facilitation activities.

- 3) Village Consultative Body supervises the performance of the Village Head
- 4) Government Internal Control Apparatus conducts Supervision of Village financial management, utilization of Village Assets and the administration of Village governance
- 5) Indonesia's National Government Internal Auditor conducts an examination of the management of state finances following the principles of governance of state finances (administrative audits)
- 6) The Corruption Eradication Commission examines the management and financial responsibility of the state which has been identified as a criminal act of corruption

A study conducted by Infest Yogyakarta (2016) mentions the problem of coordinating village fund management and public disclosure information that is expected by the community to still be the homework of local governments, namely:

- 1) First, decision making at the village level has not been strong enough to appreciate the interests and existence of the community.
- 2) Second, the lack of public access to information on the implementation of government, especially in the financial aspects of the village.
- 3) Third, the community's apathy towards participating as well as to be involved in development planning, implementation, and supervision still tends to below.

4.3 Mitra Desa Open Data Application Needs Assessment

Considering aspects of development planning, coordination in the implementation of village development, and the need for supervision of the use and utilization of village funds, the Wonosobo district government succeeded in developing an open financial data information system called Mitra Desa. The village financial open data information system answers the transparency agenda of the utilization of village funds and is expected to be able to provide better public information services to the community so that the community can show participation and become an essential part of the village development process.

Mitra Desa is a middleware information system application to help manage village finances. This application was built to make it easier for village governments to organize public services that are easy, fast, and transparent. This application is a breakthrough for villages to be able to manage

administration, data, and community service processes quickly and accurately.

Based on the results of a seminar on financial data open in the village of Wonosobo district, he also confirmed the results of Mubarok and Purwaningsih (2017) research on open financial data, as follows:

- 1) Transparency activities are realized through online access to the site: datadesa.wonosobokab.go.id, and open data manually through the Village Budget billboards,
- 2) The presence of regulations and the implementation of a detailed program system makes it possible for the community indiscriminately to participate in overseeing village financial management activities such as eight complaints from the community regarding village transfer funds,
- 3) Budget discipline and discipline is demonstrated by the existence of a transparent coordination system in auditing village financial reporting activities through the back end and front end systems that facilitate the budget evaluation and verification process

4.4 Perceived Stakeholders of the Mitra Desa Application System

To find out the general description of the implementation of the Mitra Mitra information system, a focus group discussion was held at the Regional Office of the Wonosobo District Secretariat in April 2019 attended by representatives of village and sub-district officials as user operators, the Office of Communication and Information, the Regional Planning and Development Agency and community elements observer of transparency. Some views and opinions have been collected to find out how the financial data open information system is implemented in the whole village financial management process. The following is a resume of the participants' information and the results of the discussion that have been successfully inventoried.

4.4.1 Village and Subdistrict Operators

The function of village and sub-district governments has a significant role in implementing the Mitra Desa open financial data system. A total of 13 village officials and four sub-district officials who served as application system operators were given questions and opinions about the implementation of the Desa Mitra system in the 2017-2019 period related to the research variables of transparency

(**Tra**), participation (**Par**), collaboration (**Col**), usefulness (**use**) and innovation (**Ino**) both in terms of information content and system reliability. Information. The author classifies the opinions expressed based on **positive (+)** or **negative (-)** perceptions of meeting the Principles of Open Government (**OG**). Positive perception is a response or impact that states benefits and conformity to the criteria while a negative perception (-) is the opposite response. The following is the explanation of respondents that can be collected by the author:

Table 1: Operator's perception in implementing an open data financial system based on the principles of Open Government

No	Perceptions	Principles of OG				
		Tra	Par	Col	Use	Ino
A	Excellence					
1	Using the Mitra Desa information system application is very easy and facilitates the planning, implementation and reporting process (work program and budget)	+	+	+	+	+
2	The Mitra Desa information system is sufficient to help work process efficiency and transparency in village financial management			+		
3	The Mitra Desa information system has undergone many changes (improvements) during the system implementation, one of which is the current budget change process can even be done through the information system			+		
4	The supervision process carried out by the sub-district is felt to be more efficient in terms of time, energy, and budget burden. The work process has become more efficient, paperless and very helpful in the coordination process with the village	+	+	+		
5	Village partner information system can already be run by village officials		+	+	+	
6	The Mitra Desa information system has greatly assisted the village in conducting village planning socialization, financial systems, village travel (development) and greatly facilitated the work process of the		+	+	+	

	village government					
7	Transparency is very much felt by the community and information is not dominantly owned by village officials only	+	+		+	
8	Information systems improve data accuracy, encourage control and accuracy, provide a high level of caution, so there are no worries about openness.	+	+			+
9	Report request needs can be provided quickly		+	+	+	+
10	Efficiency in operating information systems is felt to help the manual work process			+	+	
11	Can avoid potential data input errors, providing transparency and accuracy in presenting data	+			+	+
12	The accountability process can already be carried out using the Mitra Desa information system	+		+	+	
13	Mitra Desa information system provides convenience in coordination, does not require hardcopy (paperless) documents			+	+	
14	When there is a revision of reporting, it can utilize the Mitra Desa information system; community response increases is quite critical and more proactive		+	+	+	
15	The evaluation process can be carried out at the kecamatan user level including APBDes, LRA and other reports			+	+	+
16	Open data can be a valid data reference and can ease the task as a verifier and corrector in the district			+	+	
B	Weakness					
1	Village work plans that have been well planned at the village level but at the time of the musrenbang at the sub-district / district level there are external interests that confront village planning			-	-	
2	The community still does not understand the infographics presented in the Mitra Desa information system, the level of understanding of content (e.g. tax) is still low and requires education (literacy)				-	
3	Needs to be socialized			-	-	

	concerning understanding the types of transactions, social assistance because the information system does not yet provide information features (terminology) regarding the technical notions presented in Desa Mitra					
4	The village heads have not used the information provided by the Mitra Desa		-	-	-	
5	There are no surveys related to the Mitra Desa information user profile	-	-	-	-	
6	Competent HR support is needed to operate Mitra Desa information systems while literacy or technical understanding is still shallow			-		
7	Internal / non-system coordination there are still obstacles needed for leadership aspects to support system implementation.				-	
8	The Mitra Desa information system still relies on infographics but lacks detail	-		-	-	-
9	Information content requires an explanation of the information that can be understood by the wider community				-	-
10	There is still debugging, system improvements are still long, and the process of coordination between the user and the OPD (Communication and Information Agency) is still an obstacle.	-			-	-

Source: Data Focus Group Discussion, 2019

Based on the results of perceptions and polls, things can be explained as follows:

- a) The Village Partner system application, in general, is following the principles of open government namely transparency, participation, collaboration, usefulness and aspects of sustainable development
- b) Application user responses in the FGD provided 26 responses with each with 16 positive responses and ten negative statements
- c) The collaboration and usability variables have the most significant positive impact. But on the other hand, the usability aspect also gives a relatively large negative response. Besides that sustainable development also noted a negative response
- d) It can be concluded that the Mitra Desa application is in line with the principle of open

government, provides value for use to support government work processes, and requires further development or innovation

- e) The results of the study state that the needs of operators must be facilitated with increasing HR competencies, internet connectivity, regulations, and technical issues of Mitra Desa applications, such as debugging and hardware trouble.

4.4.2 Regional Device Organization

An essential role in the implementation of an open data system is the regulator's function in running the Mitra Desa application system. This function is related to cooperation between regional apparatus officials, namely the Regional Secretariat as the person in charge, the Office of Communication and Information as of the IT developer and the Regional Planning and Development Agency as the organ that plans the budgeting process, the implementation of work programs, the provision of data disclosure, information technology, compliance with regulations and cooperation between agencies. The following are statements and opinions from officials related to the open data criteria, namely the variables of transparency, collaboration, participation, the value of use, and system innovation:

Table 2: The regulator's perception of the implementation of an open data financial system based on the principles of Open Government

No	Perceptions	Principles of OG				
		Tra	Par	Col	Use	Info
A Excellence						
1	Open data repair can be done very fast			+		+
2	Bappeda has a role in synchronizing the implementation of open data with regulations			+		+
3	Bappeda benefits from verification and evaluation conducted by the sub-district	+		+	+	
4	Bappeda can obtain the desired thematic information through open data	+		+	+	
5	The benefits of budget communication that can be built between Bappeda and sub-districts / villages.		+	+	+	
B Weakness						
1	Limitations on data updates obtained by the Regional Development Planning Board are held by training for open data users continuously				-	-
2	Not all villages have internet access or are			-		-

	still experiencing blank spot (even though the number is small)					
3	Blackspace village is currently facilitated by the district government, but in the future, the village must be able to fund itself	-			-	-
4	Understanding from users is still diverse (not standard), and technological mastery is still very low.				-	-
5	Technical problems of the hardware owned by the user (village) still often occur, and usually, the user expects the assistance of the office of communication and information to fix it				-	-
6	e-planning and e-budgeting must be integrated into a platform				-	-

Source: Data Focus Group Discussion, 2019

Implementing the Mitra Desa open data system provides benefits to the village apparatus organizations, in this case, Bappeda. Bappeda found it helpful to obtain data sources, enforce data verification, and evaluate reports presented by village or sub-district governments. Bappeda can also increase collaboration with the government through budget communication. Factors that become the weaknesses of the application of open data are the low capability of human resources in the mastery of technology and uneven understanding of operations that affect the speed of handling system problems / debugging and other technical problems. One more important thing is the need for network infrastructure support to reach all villages so that Desa Partners can be utilized in all villages.

Based on the results of perceptions and polls, things can be explained as follows:

- a) The Village Partner system application, in general, is following the principles of open government namely transparency, participation, collaboration, usefulness and aspects of sustainable development
- b) Application user responses in the FGD gave 12 responses each with five positive responses and seven negative statements
- c) The aspect of collaboration has the most significant positive impact. But on the other hand, the aspects of usefulness and sustainable development gave a relatively large negative response.

- d) It can be concluded that the Desa Mitra application is in line with the principle of open data, supporting collaboration between agencies and agencies with operators.
- e) Implementation of the Village Partner system still needs continuous improvement so that it can answer the needs of regulators including the blank spot area, IT technical team support, guidance and reporting needs for the integration of e-panning and e-budgeting in one platform

4.4.3 Information User Community Elements

The most crucial thing in using information is how people understand the open data information provided. Finally, based on the open data information, the community must take actions and decisions that encourage their participation and involvement in various development sectors. The author provides questions about the open data criteria as asked to the respondent operators and regulators. Respondents are elements of the community represented by social institutions in the field of information and public openness. Based on the discussion obtained information on community perception as follows:

Table 3: Community Perceptions in the implementation of open financial data systems based on the principles of Open Government

No	Perceptions	Principles of OG				
		Tra	Par	Col	Use	Info
A Excellence						
1	Open data implementation has been able to encourage the issue of transparency, community participation and collaboration between the community and the government in regional development	+	+	+		
2	Wonosobo has a uniqueness in the implementation of open government where government openness is actually initiated from village openness	+	+	+	+	
3	Open data places the community as a function of		+			

	control over the government in managing village finances					
B Weakness						
1	In general, the response and level of community participation are minimal. Therefore it is necessary to continuously socialize open data applications from the smallest environment			-		
2	With open data, the public will know what the government is doing, for example before there is open data the community never knows what regulations are being made so they cannot participate, at least through musrembang.	-				-
3	The mindset of government administrators is not yet focused on public services and transparency. The public service regulation cannot be implemented yet. Information transparency does not only provide reporting	-	-	-		
4	The community has not utilized open data, and not all have access to the information presented. This problem occurs because the public does not understand the benefits of the open data information system.		-	-	-	-
5	It is necessary to conduct extensive socialization to the public about the open data information system facility as a function of control over village				-	-

	government					
6	The main focus in campaigning open data to the most important community is the village government itself, which is currently still the role of the district, sub-district or community government			-	-	-

Source: Data Focus Group Discussion, 2019

Based on the results of the poll obtained information that:

- a) The Village Partner system application is generally in accordance with the principles of open data namely transparency, participation, collaboration, usefulness and aspects of sustainable development
- b) Application user responses in the FGD gave nine responses each with three positive responses and nine negative statements
- c) The aspect of participation has the most significant positive impact, while the aspect of developing sustainable development gave a sizeable negative response.
- d) It can be concluded that the Village Partner application is in line with the principles of open government, able to involve community participation but on the other hand, the community has hope that the Village Partner system can continue to be developed so that it can answer the needs of government control
- e) Identified community needs include the need for information dissemination and information use literacy to control governance.

4.5 Comparative Analysis and Review of the Village Partner Application System

The Mitra Desa application system is an alternative application in addition to similar applications developed by the central government. Since the issuance of Minister of Home Affairs Regulation No. 20 of 2018 concerning Village Financial Management, the Ministry of Internal Affairs through the Directorate General of Village Government Development has also developed a similar application system which then widens to the village planning and asset modules. In this discussion, a technical analysis (front-end) of the

Mitra Desa application will be compared with similar applications.

In this Desa Mitra application, there are generally a number of modules namely Village Profile, Population Data, Poverty Data Collection, Land Data, Village Finance, Asset Administration, SMS Gateway and Open Survey

The Wonosobo District Government has required 236 Villages to provide media containing budget information and village financial management. At this time, financial management is done digitally through the Mitra Desa application. The Mitra Desa financial system is connected to a middleware device at the district level that allows integration of data from the village to the district for evaluation and supervision.

This process leaves behind the old way in which the village medium-term development plan, village budget plan and village budget are submitted in printed form. This new mechanism allows the Government at the Regency level to provide feedback on the content in the village planning document. This financial information can then be accessed by the public openly through the Mitra Desa portal. Through the portal, the public can see the number of funds managed by the village and the utilization of these funds directly (real-time). The Wonosobo District Government has obliged villages to provide manual financial information media that are placed in strategic places in the village.

To further see what information can be accessed by the community and also to analyze the suitability of the information produced by the Mitra Desa application with regulations, especially Minister of Home Affairs Regulation Number 20 the Year 2018 on Village Financial Management, along with an analysis of the Mitra Desa application and a comparison with the application system similar type.

4.5.1 Monitoring Menu of Mitra Desa Application System

The monitoring menu explains the summary of village financial budget reports based on the total budget, both total revenue, expenditure and financing. In addition, there are information filters, namely: Document Type (village budget, village medium-term development plan, village Realization Report); Years (2013 to 2023); Sub-district; and Budget type (Total Budget, amount of revenue, amount of expenditure, amount of Financing

Receipts, and amount of Financing Expenditures). The conclusions of the review results show some notes as follows:

- a) Generally monitoring information based on several types of documents above is not found in Similar Applications. Information that can be generated by Similar Applications similar to Mitra Desa is the Report on Realization of Village Budgets by Sector, Report on Village Fund Recapitulation by Sector, Report on Recapitulation of Village Fund Usage, Report on Realization of Village Fund Utilization and Report on Village Fund Absorption Report
- b) The advantage of the Village Partner application is that it can present information based on the Village Medium Term Development document and the Village Development Planning while Similar Applications can only present information based on the Village Budget document and the Village Budget Realization Report.
- c) On the other hand, Similar Applications have the advantage of being able to present information per specific activity of the realization of the Village Fund both requested by the Minister of Home Affairs Regulation Number 20 of 2018 regarding Village Financial Management and Minister of Finance Regulation Number 225 of 2017 concerning the Second Amendment to the Minister of Finance Regulation Number 50 2017 concerning Management of Transfers to Regions and Village Funds.

4.5.2 Village Information Filtration Menu per District based on Total Budget

This information presents 2018 Village Budget data for all villages in the sub-district, which include income, expenditure, and financing. The review results show the following findings:

- a) Generally monitoring information based on Village Budget per sub-district is not found in Similar Applications.
- b) Information that can be generated by Similar Applications is only the Village Budget in each Village Government, so there is no consolidation of the Village Budget 1 Regency and per district.
- c) Village Budget Report on Similar Applications consists of 13 planning and budgeting reports, namely 1) Report of Budget Village Regulation, 2) Report of Budget Village Recapitulation, 3) Report of Budget Translation, 4) Budget Report of Revenue Budget Details, 5) Budget Report of Spending Budget Details, 6) Budget Report of

Financing Budget Details, 7) Planning Reports of Village Cash Budget Details, 8) Planning Reports of Budget Implementation Activities and Budgets, 9) Reports of Village Activities Plans, 10) Implementation Budget Reports of Continued Activities, 11) Village Budget Summary Report by Source of Fund, 12) Summary Report by Village Budget and 13) Budget Report of Activities by Source of Funds

4.5.3 Village Information Filtration Menu per Sub District based on Total Budget

In general, monitoring information based on the Village Budget Realization Report per sub-district is also contained in Similar Applications. Information that can be generated by Similar Applications with similar subdistricts is the Village Budget Realization Report by Sector, Village Fund Recapitulation Report by Sector, Village Fund Usage Recapitulation Report, Village Fund Usage Realization Report and Regulation of Ministry of Finance 225/2017, Village Fund Absorption Report

4.5.4 Purposive Information Menu Village Financial Report Filtration

The Mitra Desa application can also display data for each Village Government based on the Village Midterm Development Planning, Village Planning Program, Village Budget, Overview, and other Reports. In general, reports on the realization of the Village Budget per Village Government in the Desa Mitra Application are also found in the Similar Applications. For the record, the Village Partner Application does not have a Village Budget Realization Report display that shows the realization details per activity and also the Regulations of Finance Minister 225/2017 Village Fund Absorption Report. The two applications also did not display the three reports requested by Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management, namely:

- a) Final Report on the Realization of the Implementation of Activities and Budget signed by Head of Section / Section Head;
- b) Final Report on Realization of Activities signed by the Village Head; and
- c) Appendix of Sectoral Programs, Regional Programs, and other Programs that enter the village

Based on the comparison of functions and features in the two open data application systems, a summary of the advantages and

disadvantages of each application can be compiled as follows:

- a) The Mitra Desa application has a portal that can present data on the Village Midterm Development Planning, Village Planning Program, Village Budget, and Report on the Realization of the Village Budget in the infographic and detailed data to the public, while Similar Applications do not exist;
- b) The Village Partner Application can present consolidated Village Budget reports per sub-district and per district, while the Similar Applications only present the Village Budget in each Village Government
- c) The Village Partner Application does not have a Village Budget Realization Report display that shows the realization details per activity and also the Village Fund Absorption Report 225/2017, while the Similar Application has it;
- d) Both applications do not display the three reports requested by Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management, namely:
 - Final Report on the Realization of the Implementation of Activities and Budget signed by Head of Section / Section Head;
 - Final Activity Realization Report signed by the Village Head; and
 - Annexes of Sectoral Programs, Regional Programs, and Other Programs that enter the village

5 CONCLUSION

1. Open financial data Mitra Desa encourages the implementation of the principles of good corporate governance, especially starting from community participation.
2. The Mitra Desa application is in line with the principles of open government. However, aspects of the value of use and sustainable development or innovation are still gaining attention from the district government. Especially how this technology system can respond quickly to the needs of each community, operators, and regulators themselves
3. Village Autonomy is within the scope of the Unitary Republic of Indonesia, so that the Village Finance open data which is an initiative from below in Wonosobo Regency, should be made in conformity with national policies related to Village finance.

4. The Mitra Desa application does not have a significant difference from similar applications, meaning that this application can technically replace the Similar Government Application functions of the central Government. However, it is necessary to develop an interface between the two so that national financial reporting can be fulfilled by the Desa Mitra system
5. Data update speed is essential because a lot of data has not been updated. Most are still 2018 data, 2019 data are still very minimal presented in the latest information.

6 RECOMMENDATION

1. The need to design the harmonization of information substance and other reporting needs between the Mitra Desa and Similar Applications developed by the Ministry of Internal Affairs and Indonesia's National Government Internal Auditor. In other words, the information presented by the village partner must be in full compliance with Similar Applications
2. The Mitra Desa application should clarify the display information, especially on the main menus which do not provide data on what year is displayed.
3. The Village Partner application should clarify the information at the bottom of the list that presents a list of villages in which the order of villages is based on specific categories.
4. The Village Partner application should complete the report required by the existing regulations, especially in the Village Budget Report and several Reports related to the Realization of the Village Budget
5. The Mitra Desa application should have an alternative display of aggregate options (there is a drill-down menu) so that readers can not have to scroll down too far if you want to see bottom-line data.
6. Further system development needs to pay attention to aspects of Inter-operability, synchronization with Similar Applications, and efforts are integrated with Performance Management
7. Further research should be able to explore in more detail aspects of the form of public participation in the use of information, the negative impact of the use of uncontrolled open data, and test the reliability of Mitra Desa

technology systems to determine reliability against hacker threats.

8. The Mitra Desa application requires adjustments to changes in regulations more adaptively to be able to maintain aspects of accountability and compliance with rules.
9. Further research should be able to explore in more detail aspects of the form of public participation in the use of information, the negative impact of the use of uncontrolled open data, and test the reliability of the system to face hacker threats.

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