Innovation of village governance based on technology 4.0: Case study in the new otonom district

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Abstract. The problem in this study is that the use of technology has not been optimal in developing village potentials associated with opportunities for village innovation programs. The problem arises because not all villages have the same capacity in aspects of the potential and capacity of village officials, so that in response to this policy the village innovation program is an alternative solution to the problem of inequality in capacity, resources, and so on. This study uses a dynamic model of village development and innovation to analyze technology-based village innovation governance in new autonomous regions. The method used is a qualitative method which relies on secondary data with descriptive data analysis techniques. The results show that the factors in the dynamic model of rural development and innovation are based on internal and external factors. Internal factors include human resources and knowledge, information and communication, community participation, leadership, local wisdom, local potential, experience, challenges and obstacles. External factors include legal umbrella, networking and cooperation, government support, as well as appreciation and incentives.

1. Introduction
The development of information and communication technology has a major influence on changes in the order of human life. This change is also very pronounced in terms of governance, both in the central government, provincial governments, district and city governments, sub-district governments, to the most operational level of government, namely the village government. The issue of good government governance, clean governance, has become a mainstream in the practice of governance at all levels [1]. Not to mention the problem of new autonomous regions as a result of regional expansion, in the process it has divided one existing administrative region (autonomous region) into two or more new autonomous regions based on Law Number 32 of 2004 concerning Regional Government and its implementation is based on Regulation Government Number 129 of 2000 [2].
Another problem in several new autonomous regions in Indonesia is related to the not yet optimal quality of public services [3]. The initial motivation for the formation of the new autonomous regions was to ensure that the quality of public services could be brought closer to the community. This includes the emergence of Law Number 6 of 2014 concerning Villages [4]. As stated in Article 78 of Law Number 6 of 2014, the objective of village development is to improve the welfare of the Village community and the quality of human life as well as poverty alleviation through the fulfillment of basic needs, development of Village facilities and infrastructure, development of local economic potential, and utilization of natural and natural resources. environment in a sustainable manner [5].

West Bandung Regency as a new autonomous region formed based on Law Number 12 of 2007 concerning the Formation of West Bandung Regency in West Java Province, based on the aspirations of the community, which is formally stated in the Bandung Regency DPRD Decree Number 11 of 2004 dated 20 August 2004 concerning the Approval of the Bandung Regency DPRD on the Establishment of West Bandung Regency along with other letters as a form of community aspirations.

Proposal Letters of the Regent of Bandung Number 135/1729 / BINPENUM dated 23 August 2004 regarding the Approval of the Bandung Regency DPRD on the Establishment of West Bandung Regency, the Decree of the West Java Provincial DPRD Number 135 / Kep.DPRD-7/2005 dated 22 March 2005 regarding the Approval of Establishment of West Bandung Regency, West Java Governor's Proposal Letter to the Minister of Home Affairs Number 135.1 / 1197 / Desen dated April 11, 2005 regarding the Proposal for the Establishment of West Bandung Regency in West Java Province, Bandung Regency DPRD Decree Number 07 of 2005 dated March 21, 2005 concerning Approval Bandung Regency DPRD Against the Determination of Ngamprah District as a Candidate for the Capital City of West Bandung Regency [6]. After running for almost 13 years, various advances have indeed been made. However, basic services to the community have not been fully optimized. For this reason, the design of the optimization of advances in communication and information technology is an important part of governance innovation, especially in West Bandung District, or in new autonomous regions within a broader framework [7].

2. Methods
The method used is a qualitative method, relying on secondary data with descriptive data analysis techniques. The development framework uses a dynamic model of village development and innovation to analyze technology-based village innovation governance in new autonomous regions. The step is to identify patterns of direct interaction between the community and village government officials, then modeling indirect interaction patterns using technology services in order to improve the quality of services to village communities.

The analytical method used in the research is content analysis. This method of analysis was chosen because it considers the characteristics of data and information in the form of official documents and the interview transcripts obtained still require a good understanding and interpretation of the text in relation to the research objectives. This analysis can help researchers to elaborate information into findings that lead to conclusions. Everything the informant stated in writing or orally was studied as a whole. In other words, research does not only reveal mere truth, but understands the truth. To obtain a level of confidence in the research results, referring to the opinion of Creswell, a validity test was conducted by triangulating and asking an external auditor to review the overall results of the research that had been done [8].

3. Results and discussion
Based on Law Number 6 of 2014, a village is an area that has territorial boundaries, which is authorized to regulate and manage government affairs, the interests of the local community based on community initiative. Village government has a very vital role in the success of development, therefore it is necessary to formulate a development strategy for rural areas so that the implementation of development can run well. The village as the smallest area in the implementation of regional development, cannot easily carry out the development process. One of the obstacles in the implementation of development in
the village is the geographic difficulty level of the village. This can be described as the level of village accessibility. A village with a high level of accessibility means that the village has a low level of difficulty and it will be easier to carry out development, because villages with high accessibility can easily reach public facilities and infrastructure, be it health, education and economic facilities. On the other hand, a village with a low level of accessibility has a high level of difficulty. With a high level of geographic difficulty, the village will experience difficulties in implementing development programs. The wider impact caused by differences in the level of geographic difficulty of villages is the imbalance of community welfare between villages [9].

In carrying out its activities, a village requires escort, especially related to the very far range of control between the central and regional governments, the government together with the legislature passed Law Number 6 of 2014 concerning Villages and Permendagri Number 35 of 2007 concerning General Guidelines for Reporting Procedures and Accountability for Government Administration Village, in which various governance innovation patterns are continuously developed to facilitate the activities of State administration at the village government level. In other words, these various governance innovations strengthen village governments in carrying out their government activities broadly and responsibly [10].

Village government is the smallest level of government that directly faces the people, so the village government can assist the central government in implementing development, public services and empowering the community directly. The authority of the village government includes authority based on rights of origin, village-scale local authority, as well as authorities assigned by the Government, Provincial Government, or Regency / City Government in accordance with the provisions of laws and regulations. To exercise this authority, the village government has sources of revenue which are used to finance the activities carried out. The village government needs to be accountable for the activities that have been carried out by compiling financial reports. In accordance with Number 37 of 2014 article 12 paragraph 3, the first part of the administration of revenue, namely the village treasurer is obliged to be accountable for the receipt of money which is his responsibility through a revenue accountability report to the village head no later than the 10th of the following month. The village government is obliged to carry out financial management and be accountable for the implementation of finances in accordance with its main duties and functions based on predetermined strategic planning. In the context of this accountability, it is necessary to implement a financial reporting system that is accurate, clear and measurable in accordance with the principles of transparency and accountability. Efforts to reform and develop it, especially in the field of governmental accounting on a sustainable basis are needed so that a proper system is formed [11].

Innovative governance that has used technology in the implementation of village government, among others, is the village financial system. This is to respond to the demands of the public on the government to obtain financial reports that are accountable to the extent possible. To facilitate the preparation of financial reports, local governments are obliged to develop and take advantage of advances in information technology to improve the ability to manage regional finances and distribute regional financial information to the public. One form of utilization of information technology is the use of software as a tool in regional accounting and financial systems. Therefore, a good financial management system is needed in order to manage regional finances accurately, on time, transparently and accountably [12]. BPKP launched an application, namely the Village Financial Management System Application (SIMDA DESA) as an embodiment of Presidential Regulation Number 192 of 2014 which has been mandated to oversee financial accountability and national development, including village financial management. SIMDA Desa can help village heads and their apparatuses, so that they are not busy reporting continuously but can focus on village programs so that development can be evenly distributed and can be maximally absorbed, not only the village government will benefit from this application, the district government also feels the advantage of this application is that each year the district government only needs to download reports that exist in each village [13].

It is hoped that with this application in the delivery of financial reports and accountability reports, it will be more orderly and on time. The implementation of SIMDA Desa is needed to assist in the process
of village financial reporting. The Village Regional Management Information System (SIMDA) can affect the quality of financial reports (Dian Tri Anggraeni and Akhmad Ridwan, 2014) because the existence of the Village Regional Management Information System (SIMDA) will help the government accelerate the data processing and presentation of financial reports, so that financial reports are served high quality. Based on Government Regulation Number 192 of 2014, the Village Regional Management Information System (SIMDA) is an application that can assist village officials in managing and producing comprehensive, precise, and accurate village financial information for stakeholders [14].

The Government Internal Control System (SPIP) can also affect the quality of financial reports (Arens in Lisda [14]) because SPIP creates a good control environment, conducts risk assessments that may be faced, carries out physical control activities and other important documents, maintains the smooth flow of information and communication, as well as supervise all accounting and financial processes that occur within the accounting entity in financial statements. According to Government Regulation Number 60 of 2008, the definition of Government Internal Control System (SPIP) is an integral process of actions and activities carried out continuously by the leadership and all employees to provide adequate confidence in the achievement of organizational goals through effective and efficient activities, reliability of reporting, finance, safeguarding state assets, and compliance with laws and regulations [14].

Human Resource Competence can affect the quality of financial reports (Sudarmanto in Lisda [14]) because in producing a value of valuable information here involves two main elements, namely the information produced and the resources to produce it. Regarding the financial statement information must be made in such a way that the resulting financial statements have the ability to provide information to provide assurance that the information is true or valid. Then it concerns the ability of human resources who will run the system or who produce this information who are required to have an adequate level of accounting expertise and or at least have the desire to continue to learn and hone their skills in accounting. Here the ability of human resources itself plays a very important role in producing quality information. According to Sutrisno in Lisda [14] Human Resources are the only resources that have a sense of feeling, desire, skills, knowledge, drive, power and work (ratio, feeling and intention). All of these HR potentials affect the organization's efforts to achieve goals [14].

The search results of literature studies related to innovation in the governance of the Village Regional Management Information System (SIMDA), the Government Internal Control System (SPIP), and Human Resources (HR) Competence on the Quality of Financial Statements in Villages in West Bandung Regency, researchers got information that the Information System Village Management (SIMDA) in West Bandung Regency is quite good. This is based on the dimensions of Access, Public Service Portal, Information Management and Processing Organization, Infrastructure and Basic Applications. The Government Internal Control System (SPIP) is also adequate, supported by research dimensions, namely the Control Environment, Risk Assessment, Control Activities, Information and Communication, and Internal Control Monitoring. Human resource competencies are in the quality category, as evidenced by Motives, Traits, Self-Concept, Knowledge, and Skills. The quality of local government financial reports of West Bandung Regency is also of quality based on the Relevant, Reliable, Comparable, and Understandable aspects [14].

4. Conclusion

Utilization of information technology in the new autonomous regions has not been fully utilized optimally due to limited resources, infrastructure, and other aspects. The findings of this study recommend the use of the web in order to optimize the interaction between the government and its people. Moreover, the Covid19 pandemic era is still not over.

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