



## Aceh Government Accountability: Implementation of Open Access Data Aceh to Realize Public Transparency a Review of Disclosure Theory

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### ABSTRACT

This research focuses on the implementation of open data Aceh in realizing public transparency through a disclosure theory review. Data sources were obtained through open data Aceh, journals, laws, and online news. The data analysis technique uses Nvivo 12 Plus analysis. The results showed that there were challenges faced in the implementation of open data Aceh and did not rule out the good thing that the Aceh government had also carried out its authority duties in providing transparency to the public. Disclosure Theory is a concept that explains how, why, and to what extent information is disclosed by individuals or organizations. The application of this theory in the context of Open Data Aceh can provide an interesting picture of how the Aceh government manages, discloses, and utilizes data for various purposes for the public, researchers, and others who need this information.

## **INTRODUCTION**

Open access data is an important component in promoting government accountability. When data created by government agencies is available to the public, it is easier to monitor, assess and criticize government policies and performance. Open access data, also known as open data, refers to data produced by government agencies or public organizations that is available, accessible and usable by the general public. Open access data in government institutions has evolved over time, with the influence of various initiatives and the ease of delivering information to the public. In Law No. 25 of 2009, it has been explained that one of the principles of organizing public services is accountability and transparency. This explains that accountability is the responsibility of the government in carrying out its duties and transparency is the disclosure of information to the public in the form of responsibility for the implementation of government activities that benefit the public.

The adoption of open data is synchronized with the government program related to SPBE (electronic-based government system) which was set in 2018 by the Indonesian government in a binding regulation. The Electronic-Based Government System (EBS) in Indonesia refers to various laws and regulations that aim to optimize the use of information and communication technology in government procedures. These regulations address a range of issues, including governance, technology requirements, and information security. Presidential Regulation No. 95/2018 on Electronic-Based Government System (EBP): This presidential regulation is the main foundation for the implementation of SPBE in Indonesia. This presidential regulation regulates the SPBE framework, governance, management, architecture, and information security in the implementation of electronic-based government.

The implementation of SPBE in Indonesia aims to improve the efficiency, effectiveness, transparency, and accountability of government administration by utilizing information technology. This SPBE regulation emphasizes several key themes, including interoperability, information security, user-focused services, and public engagement. The implementation of open data in Aceh is an important step in improving transparency, accountability and public participation in governance. However, as with open data in other regions, its implementation faces various challenges and opportunities. This study focuses on analyzing the following four issues: data quality and completeness, data update frequency, number of datasets published, and level of data accessibility.

## LITERATURE REVIEW

### *Disclosure Theory*

Disclosure Theory emphasizes the importance of providing the public with sufficient information to make informed judgments. In government, this means that information about policies, expenditures, and results should be provided openly and transparently so that the public can monitor and evaluate government performance. (Rezaee, 2009).

### *Accountability*

Accountability is a concept that emphasizes the responsibility of individuals or organizations to explain and account for their performance to the authorities or the general public (Rahmaini, 2021). Accountability in government, business, and organizations covers a wide range of issues, including transparency in decision-making and performance reporting (Amirulkamar et al., 2023). Individuals and organizations must understand and accept their assigned roles and responsibilities. This includes moral, legal and ethical obligations (Ubaidillah, 2019). Responsible parties must be willing and able to explain or respond to the actions and decisions they have taken and decisions they have taken (Cleary, 2019). Accountability can be monitored, evaluated and enforced in several ways (Wilda et al., n.d.). This includes sanctions in the form of fines or rewards that can be imposed based on evaluation results. Individual or organizational performance is measured against predetermined criteria (Ulfa et al., 2021). This evaluation helps determine whether goals and objectives have been achieved.

### *Transparency*

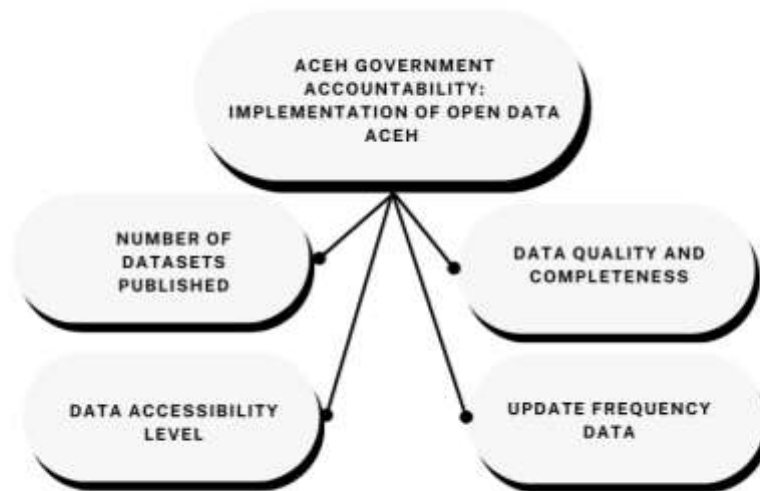
The concept of public transparency refers to the willingness of a government or organization to provide relevant and accurate information to the general public (Haniandaresta et al., 2024). The aim is to increase accountability, foster trust, and encourage public participation in government processes (Ilmiyah, 2024). Transparency refers to the data released by the government (Aisyah Almaghfiroh Moediono, 2022). Information on public policies, processes, choices and use of resources should be made available to the general public. This includes financial information, performance reports, and policy papers (Haniandaresta et al., 2024).

### *Principles of Public Service*

The principles of public service delivery in Indonesia are outlined in various laws and regulations designed to ensure quality public services. The most relevant law in this regard is Law No. 25 of 2009 on Public Services.

1. Transparency, namely services that are open, simple, and easily obtained by all parties in need, as well as being accountable and easy to understand.
2. Accountability, namely services that can be accounted for in accordance with the provisions of applicable laws and regulations.
3. Efficiency which is designed to meet the needs and abilities of service providers and recipients while still paying attention to efficiency and effectiveness criteria.

4. Participatory which encourages community involvement in public service delivery by considering the ambitions, needs and expectations of the community.
5. Equality of service rights that does not discriminate based on ethnicity, race, religion, class, gender, and socio-economic position.
6. Balance of rights and obligations to provide services that pay attention to the rights and obligations of providers and recipients of public services.



**Figure 1. Conceptual Framework (processed by researchers, 2024)**

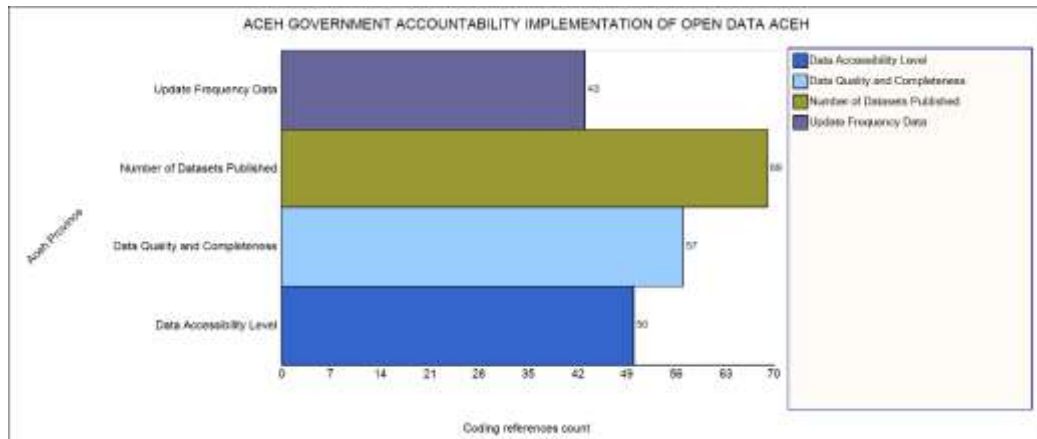
## **METHODOLOGY**

Qualitative is a method in this research and is descriptive in nature. The purpose and focus of this research is to analyze the accountability of the Aceh government in implementing open data to realize public transparency. Data sources were obtained through official government websites, Open Data Aceh website, social media, scientific journals, laws and books. The data analysis technique uses content analysis techniques and Nvivo 12 plus using crosstab analysis tools. Content analysis technique is an analysis that sees and analyzes directly about research-related content through existing websites. Nvivo 12 Plus analysis is an analysis tool used for qualitative methods in viewing various data visualizations in an attractive manner.

## RESEARCH RESULT

### *Aceh Government Accountability: Implementing Open Data Aceh to Achieve Public Transparency*

The Aceh government is responsible to the public in carrying out its duties and authorities. One of the principles of public service delivery that has been regulated in Law No. 25 of 2009 is information disclosure, which is a necessity for data disclosure. Data openness encourages the development of the region. The Aceh Open Data Portal is here as a small step in the SIAT (Integrated Aceh Information System) phase.



**Figure 1. Graph Aceh Government Accountability Implementation of Open Data Aceh, Nvivo 12 Plus Analysis Technique, (data processed by researchers, 2024).**

In the research results and findings obtained through the NVIVO 12 Plus analysis related to Aceh government accountability implementation of open data, namely the first of the update frequency data totaling 43% of the percentage, this is evidenced through the open data Aceh website there are some shortcomings in the data that appear not so updated according to the needs of the year or period, it can be an input for the government so that the data is updated more to meet the needs of open data, because if you have implemented open data through the website as a provider, you must fulfill important data according to the year and period. Furthermore, the second number of datasets published amounted to 69%, this can be seen through open data Aceh that many government agencies have published data according to the needs of the community and transparency. Third, the data quality and completeness amounted to 57% of the percentage The website or data portal for open data Aceh is very easy to access directly unless the website is being maintained.

The quality and completeness of open data in Aceh has some shortcomings that can hinder its use by the public, researchers and policymakers. The limited data available, although it covers all important sectors, such as health, education, economy and infrastructure, is still inadequate to update the data according to the period or time. Inaccuracies or delays in the data provided may not always be accurate or up-to-date, making it difficult to rely on the data for analysis or decision-making that requires up-to-date information. Lack of clear metadata such as explanations of how data was collected and definitions of terms used, often lacking or inadequate. This can make the data difficult to understand or use effectively. Lack of documentation and inadequate user guides on how to use the available data, including case examples or tutorials that can help those starting to understand the data.

Data updates are not consistently updated, resulting in data that is outdated or no longer relevant. To improve the quality and comprehensiveness of open data in Aceh, steps could include expanding data coverage, increasing transparency in data collection, ensuring data are kept up-to-date, and providing data in formats that are easy to access and analyze. It is also important to involve various stakeholders in the development of open data so that the data provided is truly useful for the wider community. Data accessibility level amounts to 50% percentage. The level of data accessibility on the Aceh Open Data portal still faces several challenges that affect the effectiveness of data use by the public, researchers and other parties in need. While the Open Data Aceh portal provides a web interface to access data, the interface still needs improvement to make it more intuitive and easy to use. In some cases, the speed of access to the portal can be an issue, especially if the server is under high load or if the user's internet connection is unstable. This can affect the user experience in accessing and downloading data. The Aceh Open Data Portal needs to provide more options for data access through the Application Programming Interface (API) and in more data analysis-friendly formats (such as CSV, JSON). Currently, some data is presented in CSV/PDF or image format, but it does not meet the required time period or year because it is still empty. Overall, while efforts have been made to make data openly available, there is still room for improvement in terms of accessibility so that the data can be utilized more widely and effectively. Efforts such as improving portal technology, providing data in more varied formats, and improving the quality of documentation will go a long way in improving the accessibility of open data in Aceh.

## DISCUSSION

In the application of open data in Aceh through the website, it has described the duties and authority of the Aceh government in accordance with its duties and functions to provide transparency in terms of public information to the public. Through this Aceh open data website, a lot of data from all government sectors can be accessed. But in this implementation there are also shortcomings and challenges from the Aceh government, especially in terms of updating data according to the period and year to year, then socializing to the public regarding open data Aceh, and related to the sustainability of open data Aceh will aim in which direction, meaning that the data published is true data or the accuracy of this data must be continuously updated. In the development of open data Aceh, it is very necessary to collaborate between the Aceh government, stakeholders / SKPA, and community participation, this is connected to one another.

The Disclosure Theory review emphasizes the importance of providing sufficient information to the public to make informed judgments. In government, this means that information about policies, expenditures, and results must be provided openly and transparently so that the public can monitor and evaluate government performance (Rezaee, 2009). This theory is very relevant to the responsibility of the Aceh government to make transparency to the public, especially through open data Aceh because it can be accessed on smartphones and other gadgets. One of the principles of public service delivery is transparency and convenience in accordance with the provisions of Law No. 25 of 2009. Disclosure Theory is a concept that explains how, why, and to what extent information is disclosed by individuals or organizations. The application of this theory in the context of Open Data Aceh can provide an interesting picture of how the Aceh government manages, discloses, and utilizes data for various purposes for the public, researchers, and others who need the information. The theory also addresses different levels or degrees of disclosure. Open Data Aceh needs to determine to what extent and in what detail information will be disclosed, taking into account the benefits to the public compared to the possible risks.

Disclosure Theory is highly relevant to analyzing and understanding the implementation of Open Data in Aceh. It helps explain the motivations behind data disclosure, the types of data chosen to be disclosed, and the impacts and challenges faced. The application of this theory can provide a framework for improving the effectiveness of Open Data Aceh, with a focus on greater transparency, better public engagement, and more prudent risk management. The application of Open Data in public services offers great potential to improve efficiency, transparency and public participation in governance. With Open Data Aceh, citizens can easily access information related to public services such as health, education, transportation, and infrastructure. This allows citizens to monitor how the government is carrying out its responsibilities, thus improving transparency and accountability.

Open Data Aceh can be used to publish information on public information, including budgets, progress, and final results. This helps the public to monitor and oversee these programs, reducing the risk of corruption and misuse of funds. When the Aceh government opens data and information to the public, it can increase public trust in government institutions. People who have access to clear and transparent information are more likely to believe that the government operates with integrity and in the public interest. Aceh, which is rich in natural resources, can use Open Data to publish data related to the management of these resources, such as data on mining, forestry and fisheries licenses. This data transparency helps ensure that natural resource management is done sustainably and in accordance with the law. Open Data allows the private sector, academics, and innovators to create data-driven solutions that can help governments improve public services and territorial management.

## **CONCLUSIONS AND RECOMMENDATIONS**

Based on the results of the research above, it can be concluded that the NVIVO 12 Plus analysis reveals that the implementation of open data by the Aceh government has several shortcomings. The frequency of data is 43%, with some shortcomings in updating data by year or period. The number of datasets published was 69%, indicating that many government agencies have published data in line with public needs and transparency. The quality and completeness of data is 57%, with websites that are easily accessible unless maintained. Available data covers important sectors such as health, education, economy and infrastructure, but is insufficiently updated by period or time. Inaccuracies or delays in the data provided may not always be accurate or up-to-date, making it difficult to rely on for analysis or decision-making. Lack of metadata and clear documentation also hinders effective data use. To improve the quality and completeness of open data in Aceh, steps can be taken to expand the scope of data, increase transparency in data collection, ensure data is kept up-to-date, and provide data in accessible formats. Involving various stakeholders in the development of open data can make it useful for the wider community. Data accessibility stands at 50%, with challenges such as slow access, high server load, and unstable internet connection affecting user experience. The Aceh Open Data Portal needs to improve more options for data access. Overall, efforts to improve portal technology, provide data in various formats, and improve the quality of documentation will significantly increase the accessibility of open data in Aceh and result in up-to-date year-to-year data accuracy.

## ADVANCED RESEARCH

This research only looks at accountability and transparency, so it is hoped that further research will be more specific in other fields.

## ACKNOWLEDGMENT

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