

E-PLANNING AND E-BUDGETING IMPLEMENTATION: A Qualitative Study in Lampung Province

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ABSTRACT

This is a qualitative research aimed to observe the implementation of e-planning and e-budgeting in Lampung Province through an empirical study that investigates readiness of using technology in governmental activity. This study based on interview collected from a total of 12 local government officials that located in Bandar Lampung, Metro, Pringsewu, Pesawaran, and Lampung Selatan using Nvivo 12 as analysis tool. The findings show Lampung Province is ready to implement e-planning and e-budgeting, e-planning and e-budgeting in Lampung Province have been implemented for more than 10 years, improvement in education, human resources, and fund are necessary, then good corporate governance principles and society participation performs better during the implementation. This research is limited to six locations in Lampung Province only, the timeline of the observation does not significantly cover the whole process of e-planning and e-budgeting, and solely focus on e-planning and e-budgeting, does not observe the whole types of e-government just like e-procurement, e-audit, e-catalog, e-payment, e-controlling, and e-health.

Keywords: e-government, e-planning, e-budgeting, accounting information systems, local government, good corporate governance, framing theory.

INTRODUCTION

E-government should have been introduced for different purposes in government offices indeed in Indonesia, e-government is needed for the following reasons, such as, to support the government change towards a democratic governance practices, to support the application of authority balance between central and local government, to facilitate communication between central and local governments, to gain openness, and transformation towards information society era.

Changes are expected to build a clean and transparent government which is effectively respond the changes, to build a new dimension into organization, management system and process, and soon apply the transformation process towards e-government because online services will motivate people to recognize internet. The government could disseminate the information through website yet e-government could also become a strategic controlling (Haryono and Widiwardono, 2012).

Despite of all types of e-government, this research will mainly focus on e-planning and e-budgeting implementation which concentrated to the accounting information system and the circle of providing the good accounting information to reach the goals of e-government itself. E-planning is an application of regional plan and development information system aimed to create an easy access for users like sub-district, local governments' agencies, agency for regional development, to manage community proposal data, sub-district proposal, real and change of government work plan, real and change of general budget policies—provisional budget priorities and funding levels based on Minister of Home Affairs Regulation No. 54/2010 which consist of two integrated sub-application which are e-musrenbang and e-budgeting.

Accordingly, e-musrenbang is an annual agenda where citizen gathered to talk about their problem and decide the short-term priority, hereby called Community Consultations on Development Planning. In addition, e-budgeting is a local government working program managed by agency for regional development which is very accessible through internet that required a login. It is important to note that Indonesia as the developing country listed by UN E-Government Knowledgebase since 2003 as South-Eastern Asia country, classified as lower-middle income country refer to World Bank data with income value; 3,540 USD, GNI per capita and population; 258,162,113.

Additionally, Lampung as one of the provinces in Indonesia which located in Sumatera Island consented to implement e-government in early 2019. Noted that Memorandum of Understanding (MoU) of cooperation in implementing e-planning and e-budgeting has been signed therefore it is clear that Lampung Province which established on 18 March 1964 will put that as the focus (lampungprov.go.id, 2018).

LITERATURE REVIEW

The Technology Acceptance Model (TAM)

To measure the readiness on implementation of e-government, this study utilizes the TAM which has largely been utilized to explain the factors that influence individuals' adoption of technology (Davis, 1989). The use of TAM enables this study not to be confined to the factors touted as influencers of adoption as represented in most of the technology adoption models and therefore opens possibilities for discovering other

unknown factors and in so doing providing opportunities for extending the TAM based on context.

Titah and Barki (2006) have posited that the adoption of e-government, to a less or larger extent, depends on how adequate the following facets have been considered in the design of e-government solutions: organizational; technological; socio-economic; behavioral; and cultural connotations. These facets are further dependent on the local context to which e-government solutions are being designed. Most generic technology adoption models have overlooked the effect of culture in explaining e-government adoption throughout the world (Khalil, 2011). Central to the issue of culture is the government political will, which when it exists, influences the types of interventions to be pursued on the supply side of e-government. The cultural milieu in a given area influences the way people value information and emerging technologies.

Framing Theory

This theory explains the schemata of interpretation is a social structure that is negotiated collectively and appears clearly in future developments, where each individual allows to provide an understanding of the reality that occurs around them (Goffman, 1974, 1986; Kaplan, 2008). Chong and Druckman (2007) claimed that unlike framing in communication, which reflects the emphasis of the speaker, framing in individual thinking refers to what members believe (audience) as the most prominent aspect of an issue. Framing is a tool that facilitates how journalists manage large amounts of information and package it effectively for their audience (Borah, 2011).

Identification of framing in communication research traditionally uses inductive and deductive methods (Abreu, 2015). Subsequent framing theory was developed by Benford and Snow (2000) who wrote that framing is usually described as a part consisting of three elements or related elements: diagnostic, prognostic, and motivational. Diagnostic is framing about defining the problem specifically or the main focus that describes the issues raised, there is a problem, what is the problem and what is the cause of the problem (Efendi, 2018).

Accounting Information Systems

According to Romney and Steinbart (2015), accounting information systems is a system that collect, record, save, and manage data to create an information for decision maker. Consequently, this system consists of six elements, which are;

- a. People who use the system.
- b. Procedure and instruction for collecting, processing, and saving data.
- c. Data about organization and business activity.
- d. Software for managing the data.
- e. Technology information facilities, including computer, peripheral devices, and computer network for accounting information systems.
- f. Internal control and security measurement that save accounting information systems data.

Good Corporate Governance

Good Corporate Governance (GCG) is a company well management that introduced by government of Indonesia and International Monetary Fund (IMF) which expected to protect stockholder and creditor to get their investment back (Sutedi, 2011). Formerly,

Indonesia has implemented this principle after signing the letter of intent (LOI) with IMF that importantly stated about the improvement schedule of company management in Indonesia.

Good Corporate Governance means that the processes of disclosure and transparency are followed so as to provide regulators and shareholders as well as the general public with precise and accurate information about the financial, operational and other aspects of the company (Management Study Guide). In conclusion, good corporate governance is a system which control, manage, supervise the business process to achieve the company goals as a form of attention to stakeholders and maintain the relationship and responsibility among employees, creditors, as well as internal and external parties to control the company for achieving company goals based on regulation.

E-Government

Targets of E-Government Development

1. To establish a good quality and affordable information and transaction network in public service.
2. To establish interactive relationship with business world to enhance and strengthen ability of the economy to face changes and competition in international trade.
3. To establish a communication mechanism among government institutions and facilitate community participation in government process.
4. To establish a transparent yet efficient management system and work process as well as facilitate transaction and service among government institutions. (Blue Print of E-Government Application System, Department of Communication and Informatics)

Stages of E-Government

1. Stage 1 – Preparation includes the creation of information sites in each institution, preparation of human resources and easy access facilities such as internet cafe, etc.
 2. Stage 2 – Maturation includes the creation of interactive public information sites and a connection interface with other institutions.
 3. Stages 3 – Stabilization includes the creation of public service transaction sites and making of application and data interoperability with other institutions.
- Stages 4 – Utilization includes the creation of integrated application for G2G, G2B, and G2C services. (Blue Print of E-Government Application System, Department of Communication and Informatics).

METHODS

The qualitative research is concerned with developing explanations of social phenomena that aims to help understanding the social world whereas phenomenological approach is attempted to interpret data from the participants perspective (Hancock et al., 2009). A qualitative method was used to assess the status of holistic integration and readiness of all stakeholders in embracing the new governance system (Waheduzzaman and Shah, 2015).

This method chosen because the researcher will explain the perception of e-government like e-budgeting and e-planning in Lampung Province and the factors that affect it by gathering the data and information through literature and interview. In some

extends, sample in a qualitative research is not a respondent while it called informer, participant, friend, or teacher. Besides, the sample in this research also not called as statistic sample but it is theoretic sample since the aim of the research is to find out about the theory (Sugiono, 2005). The sample of this qualitative research consist of 6 regions/cities/province in Lampung Province, per each place there will be 2 different institutions interviewed, then in total there will be 12 respondents as source of information of this research.

Data Collection Method

Semi-Structured Interview

In this case, researcher provides an instrument such as written questions and blank space for the essay answers, so every participant will be given the same questions and researcher takes a note of it and record it with tape recorder. This interview questions linked to the framing theory in determining types of questions based on diagnostic, prognostic, and motivational framing.

Diagnostic framing in this research is to depict how stakeholders and related parties can understand the main problems including the e-government such as e-planning and e-budgeting implementation on readiness in Lampung Province. Prognostic framing is solution and problem-solving strategy in the implementation of e-government such as e-planning and e-budgeting in Lampung Province. Motivational is a framing of what motivations are underlying in the implementation of e-government. Motivational as supporting framing of diagnostic and prognostic framing in convincing on e-planning and e-budgeting is effectively affected the transparency and accountability of the institutions.

RESULTS

Diagnostic Framing of E-Planning and E-Budgeting

1. Condition of E-Planning and E-Budgeting Implementation

Accordingly, Lampung Province adopted e-planning and e-budgeting application from North Sumatera Province based on the suggestion of Indonesia's Corruption Eradication Commission (KPK) through Coordination and Supervision Prevention Team (Korsupgah). The obligation of every province in Indonesia is to have an integrated system of e-planning and e-budgeting which is requested by Coordination and Supervision Prevention Team (R1, 2019).

Generally, when it comes to the implementation of e-planning, every region has different stage of processes that they work on. According to respondent 10, e-planning proceed to the transition phase from the old to the new system. Furthermore, in that specific region, e-planning is in the process of installing application and find out lots of errors come yet it still could be handled by updating the application as mentioned by respondent 4. By then, Community Consultations on Development Planning (Musrenbang) in village and sub-district had used e-planning to enter proposal plan. In addition, 3 sub-districts in that area already had socialization, training, and direct implementation while all problems discussed in social media group which is stated by respondent 8.

Additionally, e-planning already used since 2017 by vendor creature system yet in 2018, Indonesia's Corruption Eradication Commission has been created appropriate application which fits to regulation and policy regarding to corruption. Agreement signed in early June 2018 therefore hardware, server, internet connection (upgrading Wi-Fi) had been included in Regional Government Budget (APBD) Changes approximately on October to December as explained by respondent 12. Initially, on a specific region, e-planning is on preparation mode of installing and buying supporting tools to run the application as described by respondent 6.

In the further analysis of e-budgeting implementation, Lampung Province has actually implemented e-budgeting which resulted 24,000 items of Standard Basic Price (SSH), 135 items of Activity Base Unit Price (HSPK), 18 items of Expense Standard Analysis (ASB) for Regional Working Unit (OPD) or Agency of Public Work and Housing (R1, 2019). In addition, several respondents also described the process of implementing e-budgeting just like, previously the institution used Regional Financial Information and Management System (SIPKD) Application but now it turns to Regional Financial Information Planning and Management System (SIPPKD) for inputting Local Government Work Agency of community consultations on development planning framework as respondent 9 claimed.

Otherwise, e-budgeting is working now on entry process since e-budgeting starts from e-planning at first. In 2018, server and human resources preparation have done lately and more or less in 2020 new application could be running. Since 2008, we already used several applications, like Regional Financial Information and Management System (SIPKD) from Ministry of Home Affairs, from 2009 to 2016 used Regional Management Information System (SIMDA) from Indonesia's National Governmental Internal Auditor (BPKP) and in 2020 will be using Regional Financial Information Planning and Management System (SIPPKD) said respondent 3.

Meanwhile, as mentioned by other respondent according to finance division in that specific region, e-budgeting has been working from Work and Budget Plans (RKA) until reporting which is integrated. Start from 2020, finance division will start to integrate with e-planning (R5, 2019). In contrast, it was described by respondent 7 that after training of trainer (ToT) in December, they directly input Standard Basic Price (e-SSH) and after two weeks, they directly do socialization to all of Regional Working Unit (OPD) in regards to propose unregistered e-SSH just like Agency of Health, Education, and Farming. So far, 2,271 items of e-SSH have been inputted, not including unregistered e-SSH and some additional. Lastly, in 2019, specific institution has been running a trial of e-planning and e-budgeting application as a groundwork of Regional Government Budget (APBD) Year 2020 (R11, 2019).

2. Readiness of Implementing E-Planning and E-Budgeting

Interestingly, all respondents mentioned that their regions are ready to implement e-planning and e-budgeting briefly as stated that so far, preparation of connection, server, and fund is ready (R4, R11, R6, R8, R9, R3, 2019). Human resource is capable, we have professional expert/programmer to focus on development, 10 electricians and 4 programmers (R1, 2019). Then, training of trainer held for 3 days in province level, after that socialization held in subdistrict and urban village head, then trained operators or users in subdistrict and urban village (R12, R6, R8, R9, R3, 2019).

3. Problem in Implementing E-Planning and E-Budgeting

In some extent, four out of twelve respondents considered insufficient socialization, training, workshop as obstacle. Operators/users need to have socialization due to responsibility and management of e-planning and e-budgeting because not everyone completely understands the whole system, just like the non-cash payment for salary and expense (R1, 2019). Additionally, we could not overgeneralize everyone skills, maybe only 90% of them are capable and the rest have not had maximum skills yet. Working timeline tend to be not on time although it could still be finished on time cause by the problem (R2, 2019).

Then, three out of twelve respondents mentioned educational background of officers affected this implementation. The problem is related to the education background and experience which is relatively minimum, insufficient signal in village, lack of employees/professional expertise, and no manual book for the application (R8, 2019).

Technically, low internet connection and lack of socialization considered to be an obstacle because it is new so officers just do trial and error since there is no guideline book available and no sufficient consultation regarding to this (R11, 2019). Moreover, 2 respondents agreed that they do not have sufficient amount of professional/IT expert in their institutions. There are insufficient personnel for running e-planning and e-budgeting, in fact, one specific region only had 1 to 2 adequate employees, no professional expert to figure out the error and problem of the system (R4, 2019).

Here are some other explanations about the problem regarding to the implementation of e-planning and e-budgeting, including but not limited to high cost of operation, therefore it needs sufficient support of fund (R9, 2019), the far distance of location, several users from subdistrict and village did not come to the socialization (R3, 2019), Central Government Regulation (PP) Number 12 Year 2019 has just released due to the changes of Regional Government Budget (APBD) structure but the guidelines have not been launched yet (R3, 2019), technical problems like electricity turns off, viruses, and hacker ever appears but could be handled, and the problem is e-planning, e-ssh, and e-budgeting supposed to be integrated (R5, 2019).

4. Before and After Implementing E-Planning and E-Budgeting

Eight out of twelve respondents explained the significant differences regarding to the implementation of e-planning and e-budgeting. It was stated by respondent 1, since this implementation, consistency comes better in the early stage of planning in case of lots of changes may appear unpredictably, the application provides a slot to upload the fundamental documents as a reason. Additionally, efficiency is rocketed, it provides integrated system, less employees needed but it needs professional employees, and cutting off extra payment for extra work time.

In regards to the significant differences of e-planning implementation, essentially it creates time and energy efficiency, documents are safer, and similarity of every working program is better in comparison to manual work (R8, 2019). In addition, Standard Basic Price (SSH) per each region is all the same and it is more efficient now (R2, R7, 2019).

After the implementation, planning is much more efficient because the availability of direct input to the system by using username and password, safely saved in the system, accessible, and less likely to be error (R6, 2019).

Furthermore, before the implementation everything should be done manually which created lots of mistake otherwise, after the implementation mistakes can be minimized, time efficiency is higher, document goes effectively in one database, proposal comes real time, and now every change needs to follow the procedure, including but not limited to fundamental proposal and clear regulation or policy (R4, 2019). Moreover, after using the application, the significant impact is, it is much more structured now (R3, 2019) with better security, accuracy, service, and transparency (R5, 2019).

Prognostic Framing of E-Planning and E-Budgeting

1. Fundamental Solution to Problem in Implementing E-Planning and E-Budgeting

Prior solutions proposed by respondents are about increasing the socialization and training for upgrading employee skills and better budget allocation for providing more budget to support the infrastructure and to run the application effectively. Firstly, to accommodate operators or users in understanding computer and IT, improve sufficient hardware to run the application, and allocate more budget to specific regions for running the system nicely (R10, 2019).

Secondly, by adding employees and training to improve the quality of human resources (R8, 2019). Thirdly, to maximize human resources skills, allocate budget effectively, and add training of trainer (R9, 2019) and lastly to provide more internet connection and socialization (R11, 2019).

Initially, adding more employees and professional experts in IT to deal with the system also helpful to deal with the barrier of this implementation. Formerly, province as a leading sector should of providing professional IT expert to help running this since the personnel in region is limited (R4, 2019) which essentially increase budget, professionals/experts, infrastructure, and provide manual book to make the application more understandable (R6, 2019).

Specific insight delivered by Respondent 2 about the value of understanding the whole process and regulation, including but not limited to Regulation of The Minister of Home Affairs (Permendagri) Number 86 and 98 of the application as a tool not only focus on the application itself.

Secondly, mentoring is very important because in every training or socialization there must be different percentage of understanding per each participant. Lastly, it is necessary to have special division to evaluate the implementation of this system with clear and measurable indicators to evaluate every progress.

In case of new regulation, policy, and communication due to the implementation of e-planning and e-budgeting, respondents classified some proper suggestions to deal with just like to gather related parties for having FGD due to Central Government Regulation Number 12 Year 2019 explanation since it is becoming most of regions/cities obstacles (R3, 2019) and to provide consultation space in discussing the problem and create a Call Center to make it easier for answering mutual questions and problems (R7, 2019).

Motivational Framing of E-Planning and E-Budgeting

1. GCG Principles Achievement by E-Planning and E-Budgeting Implementation

Ten out of twelve respondents believe that Good Corporate Governance Principles (transparency, disclosure, independence, accountability, responsibility, and fairness) will be achieved in the implementation of e-planning and e-budgeting. Based on respondent 1, if the implementation works in line with the rules, it will achieve GCG since the system demanded attachments in every change that made. Respondent 12 and 8 considered to say yes, since this system has a very good controlling aspect because Indonesia's Corruption Eradication Commission will periodically check the implementation progress through head of region/city presentation.

When it comes to GCG Principles, some other respondents also contributive by saying that transparency of data could be achieved otherwise, transparency of action really depends on individual character (R10, 2019) also, since every stage of the system directed to transparency and accountability yet it is integrated from the beginning (R3, R5, R7, 2019). Globally, it shows transparency but since the result has not yet shown therefore we do not know yet whether or not it will be achieved (R11, 2019).

2. Impact of Implementing E-Planning and E-Budgeting

There are nine out of twelve respondents described implementation of e-planning and e-budgeting leads to the better society's participation. Respondent 4 and 8 stated that society's proposal will not be erased, they will have priorities proposal which could be accessed through village operator. Their participation will be effectively heard, Community Consultations on Development Planning will be controlled better, verification/scoring towards the proposal could be decided directly. In addition, everything is saved (every proposal) and it will show the priority proposal list according to the prerequisite, one of them is one village may get 5 to 10 priority proposal (R6, 2019).

Furthermore, society may directly watch and evaluate the process of Regional Government Budget Plan which started from Community Consultations on Development Planning, inputted the proposal through operator and directly participate (R3, R7, 2019). With regard to new project or plan offered to society and public, society can directly access since open for them who meets the requirements (R7, 2019). Society's participation during Community Consultations on Development Planning yet society may see the planning work in specific period of time claimed by respondent 10. In addition, start from planning to implementing, society involves as what mentioned by respondent 11. Indeed, transparency and better service to Regional Working Unit has also mentioned as the benefit of this implementation. Transparency of information, soon we will make Regional Government Budget website that will be evaluated by Ministry of Administrative and Bureaucratic Reform (Kemenpan) explained by respondent 1, the service more likely goes to Regional Working Unit, they find it easier and more accurate (R5, 2019) and direct impact seems not yet seen but, society can indirectly seek for Lampung Province Development Plan through website (R2, 2019).

DISCUSSION

1. Diagnostic Framing of E-Planning and E-Budgeting

Table 1. Result of Diagnostic Framing

1. Lampung Province is now in stage 3 or stabilization.
2. E-planning and e-budgeting in Lampung Province have been implemented for more than 10 years although during this implementation there are several types of application used differently until this early 2018 it comes to similar and integrated application.
3. Lampung Province has been ready to prepare supporting infrastructure for this implementation including but not limited to human resources through socialization and training, internet connection, compatible hardware and software, and funding.
4. Problems also appeared just like, error in application system, hacker and viruses, lack of professional/expert employees, and minimum skills and experience in running the system.
5. The significant benefits have come as an output during the implementation for example, time efficiency, accuracy, better service, and security.

Basically, this diagnostic framing aimed to find out the situation of how far the e-planning and e-budgeting implementation in Lampung Province. As a result, the characteristics shown that Lampung Province is now in stage 3 or stabilization, which is the creation of public service transaction sites and making of application and data interoperability with other institutions (Blue Print of E-Government Application System, Department of Communication and Informatics). This indicated by several factors such as, e-planning and e-budgeting in Lampung Province have been implemented for more than 10 years although during this implementation there are several types of application used differently until this early 2018 it comes to similar and integrated application for e-planning and e-budgeting in all regions of Lampung Province.

Secondly, Lampung Province has been ready to prepare supporting infrastructure for this implementation including but not limited to human resources through socialization and training, internet connection, compatible hardware and software, and funding. On the other hand, problems also appeared during the preparation just like, error in application system, hacker and viruses, lack of professional/expert employees, and minimum skills and experience in running the system. Furthermore, the significant benefits have come as an output during the implementation for example, time efficiency, accuracy, better service, and security.

Consequently, e-planning and e-budgeting implementation has significant relationship with accounting information system in terms providing accounting information. In this implementation, six elements of accounting information system such as people, procedure and instruction, data, software, technology, and internal control and security measurement based on Romney and Steinbart (2015) have been fulfilled. Additionally, for government internal auditor, having knowledge and skills are not enough, he or she must be expert and well behaved in doing their job to get internal audit function effectively (Gamayuni, 2018a).

Regional Working Unit (OPD), operators and users of districts, sub-districts, village, are the one who use the e-planning and e-budgeting system. Training of Trainer in province level, socialization, monitoring, and direct implementation has been done in specific regions/cities, districts, sub-districts, village have successfully done began with e-musrenbang to propose the development plan per each village. List of addresses, streets, offices are the reference data while e-musrenbang result, Standard Basic Price, Activity Base Unit Price, Standard Analysis are types of primary data of this system. Regional Financial Information Planning and Management System (SIPPKD) is the new software used to integrate the e-planning and e-budgeting which has been supported by compatible computers, intranet and internet connection, server, and data center. The internal control and security measurement are the responsibility of Indonesia's Corruption Eradication Commission specially, Coordination and Supervision Prevention Team to control, evaluate, and manage the progress of e-planning and e-budgeting periodically.

2. Prognostic Framing of E-Planning and E-Budgeting

Table 2. Result of Prognostic Framing

1. Increasing the socialization and training for upgrading employee skills
2. Adding more employees and professional experts in IT to deal with the system.
3. Providing more budget to support the infrastructure and to run the application effectively.
4. Providing manual book as a guidance.
5. Creating Focus Group Discussion (FGD) to discuss any kind of new regulation, policy, rules and creating Call Center.
6. Mentoring and sufficient source of information is necessary along with the improvement of technology information facilities.
7. It is important to have special division to evaluate the implementation of this system with clear and measurable indicators to evaluate every progress in province and region/city level before it is reported to Indonesia's Corruption Eradication Commission.

In general, prognostic framing focused on the solutions of problem in e-planning and e-budgeting implementation, it is merely a form of suggestion that the future might provide in order to create a betterment in terms of the implementation of e-planning and e-budgeting. Based on the result of interviews, increasing the socialization and training for upgrading employee skills, adding more employees and professional experts in IT to deal with the system, and providing more budget to support the infrastructure and to run the application effectively are several progressive solutions that may help this implementation significantly. Improving socialization, training, workshop, and/or an open up discussion may increase the capability and competency of employee skills. In addition, this should be well scheduled and periodically done to counter the progress and difficulties that might be faced during the work. Accepting more professional IT experts can affect the productivity of the work since the system needs kind of self-development in running the application. Allocating more supportive budget may help to boost up the specific regions that find it difficult to run the program because of the limited infrastructure which can be included internet connection or compatible hardware to run the application. Furthermore, providing manual book as a guidance seems very helpful to lead operators and users in specific regions/cities, districts, sub-districts, village reach the whole understanding of the system and work

more effectively. Creating Focus Group Discussion (FGD) to discuss any kind of new regulation, policy, rules and creating Call Center may improve the accuracy of communication that is one way and generalize for others, so everyone will have the same command from the same commander. Since the software is new, mentoring and sufficient source of information is necessary along with the improvement of technology information facilities, including but not limited to computer and internet and intranet connection. For the internal control and security measurement, it is important to have special division to evaluate the implementation of this system with clear and measurable indicators to evaluate every progress in province and region/city level before it is reported to Indonesia's Corruption Eradication Commission specially, Coordination and Supervision Prevention Team, since internal auditor competence and objectivity, and management support affect the effectiveness of the internal audit function also the effectiveness of the internal audit function affect the financial reporting quality (Gamayuni, 2018b).

3. Motivational Framing of E-Planning and E-Budgeting

Table 3. Result of Motivational Framing

1. Ten out of twelve respondents agreed that the e-planning and e-budgeting implementation will achieve the GCG Principles with some additional points stated that it will be achieved as long as the implementation runs in line with the regulation and policy.
2. The system suggested by Indonesia's Corruption Eradication Commission has specific ways to control and evaluate the progress periodically.
3. 9 out of 12 respondents stated that this implementation leads to the better society's participation because it explicitly allows society to propose ideas for the betterment of their village development programs.

This motivational framing concerned to the relationship between e-planning and e-budgeting implementation to the Good Corporate Governance (GCG) Principles and its impact to the public and society. The interview results explained that ten out of twelve respondents agreed that the e-planning and e-budgeting implementation will achieve the GCG Principles with some additional points stated that it will be achieved as long as the implementation runs in line with the regulation and policy. Moreover, it clears that the system suggested by Indonesia's Corruption Eradication Commission has specific ways to control and evaluate the progress periodically. In terms of impact to public or society, nine out of twelve respondents stated that this implementation leads to the better society's participation because it explicitly allows society to propose ideas for the betterment of their village development programs. During Community Consultations on Development Planning (Musrenbang), one of the process of e-planning, society gathered to discuss and propose the program that they willing to have for their villages, operator/user in that village will input it to the system, then it will be classified into priority list of proposal that will be working on during the period of time. Although their aspirations have not been approved yet, it will be saved in the system and they may see the collection of aspiration through the access of operator/user in their village.

Lastly, implementation of e-planning and e-budgeting meets the characteristics of useful information such as relevant, reliable, complete, on time, understandable, verified, and accessible, according to Romney and Steinbart (2015). Relevant, since the planning comes from the necessity of society which has been through the process of

proposing, discussing, evaluating, and scoring until it formulated to be on priority list and it is reliable because it comes from the direct Community Consultations on Development Planning. Completely been through each of specific procedure, on time because the decision of accepted or not accepted will be directly discussed. It is understandable because it presented in clear form and language, verified by the system, for example, changes may happen and for every change the system require to upload the base documents as reason of changes. Accessible for society with the help operators and users, they may see the result of Community Consultations on Development Planning.

CONCLUSION

The conclusions of this research are given as follows; according to the respond of respondents, Lampung Province is ready to implement e-planning and e-budgeting with supporting infrastructure including but not limited to human resources, internet connection, server, hardware, software, and fund. Secondly, E-planning and e-budgeting in Lampung Province have been implemented for more than 10 years. During that time, the different and unintegrated system is used and by the early 2018 it started to use the similar and integrated application. Thirdly, The implementation of e-planning and e-budgeting still need to improve the educational lessons for the employees to understand the whole system, provide sufficient professional IT experts to deal with the application, and allocate efficient funding to support the running system, and Good Corporate Governance Principles and better society's participation significantly achieved during the implementation of e-planning and e-budgeting.

There are limitations in this study that create disruption of the research. Some limitations that researcher has identified are as follows; the research is limited to six locations such as Lampung Province, Bandar Lampung, Pringsewu, Pesawaran, Metro, and Lampung Selatan with solely twelve institutions. Thus, the research result cannot be used to generalize the implementation of e-planning and e-budgeting in Indonesia, the timeline of the observation does not significantly cover the whole process of e-planning and e-budgeting therefore it could not able to encounter the situation during the implementation of e-planning and e-budgeting fully, and the research solely focus on e-planning and e-budgeting, does not observe the whole types of e-government just like e-procurement, e-audit, e-catalog, e-payment, e-controlling, and e-health.

Based on the conclusions and limitations, the researcher proposes some recommendations, such as Regional Government Agency in Lampung Province should hold a proper and periodic socialization and training due to enrich the understanding of e-planning and e-budgeting application as well as evaluate the progress of work done by all officers in 15 regions and cities in Lampung Province, it will be better if Regional Government Agency in Lampung Province creates Call Center to centralize information regarding to the questions, obstacles, or additional information to make an effective communication every time operator/user in certain village in regions or cities ask. Moreover, there should be FGD (Focus Group Discussion) to discuss the new regulation/policy that may affect the work in e-planning and e-budgeting so the operator/user will be understood and helped by the clear explanation of it. Then, it is necessary to formulate the quantitative indicators to measure the progress of the implementation and create a special team to evaluate the work, and for further

research, it will be better to add more respondents, wider the locations, and include more types of e-government such as e-health, e-education, e-payment and many others into the observation to gain more information and have representative result. Furthermore, using quantitative method on top of qualitative method may provide the better result of figuring out the implementation of e-planning and e-budgeting in Lampung Province.

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