
IMPLEMENTATION OF THE VILLAGE FINANCIAL SYSTEM APPLICATION ON THE PERFORMANCE OF THE VILLAGE GOVERNMENT

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Abstract

The aim of this research is to analyze the implementation of the Village Financial System (SISKEUDES) application in improving the performance of village officials. This research was conducted in Sandi Ulakan, Ulakan, Tapakih District. Where data collection is carried out by observation, interviews and documentation. The results of this research indicate that Sandi Ulakan Village has implemented the Village Financial System (SISKEUDES). Village financial management in Sandi Ulakan Village is in accordance with Standard Operating Procedures, namely Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 20 of 2018 concerning Village Financial Management. Village financial management in Sandi Ulakan Village includes planning, implementation, administration and reporting. Through research conducted, village financial management using the village financial system in Sandi Ulakan improves the performance of village officials .

Keywords : Application Implementation, Village Financial System, *Village Apparatus Performance*

Introduction

Implementation of village development must be supported by the budget that has been provided. The government must increase the allocation of village funds through the Village Revenue and Expenditure Budget (APBDes) (Sucahyo, 2019) . Village Fund funding comes from the Revised State Revenue and Expenditure Budget (APBN-P). In 2019, IDR 70 trillion has been budgeted to be distributed to 74,954 villages according to the allocation received by each village (kemenkeu.go.id). The distribution of village funds is then handled by village government officials based on APBD contracts which are sourced and monitored through a system developed by the Finance and Development Agency (BPKP) (Indonesia, 2017) .

So that the country's economy can run optimally with the help of BPKP control, APBDes management is needed. BPKP issued Permendagri No. 20 of 2018 concerning village financial management. Based on Minister of Home Affairs Regulation no. According to Article 20 of 2018 Paragraph 6 concerning Village

Financial Management, "Village financial management is all activities which include planning, implementation, management, reporting and form of village financial accountability". (BPKP, 2020) (Kurniati et al., 2022) .

To assist village governments in managing village finances, the Financial and Development Monitoring Agency (BPKP) is collaborating with the Ministry of Home Affairs (Kemendagri) to develop an application that can make it easier for village governments to manage village finances. The application designed is the Village Financial System Application (Siskeudes) which has been implemented since 2015 with the support of the Minister of Home Affairs Letter 143/8350/BPD dated 27 November 2015 concerning Village Financial Management Applications and KPK Letter Number B.7508/01 -16/08 /2016 dated 31 August 2016 concerning Appeals Regarding Village Financial Management/Village Funds (PUTRI, 2021) .

The Village Financial System (Siskeudes) is expected to make it easier for village governments to manage village finances more effectively thereby increasing the level of accountability and transparency of village finances. Implementation of the Village Financial System must be mutually beneficial for the village and BPKP. By creating this application, BPKP can be used as a means of controlling the use and management of finances by village governments. Apart from that, this application will help villages in carrying out data *entry* into this application in the context of managing village finances (Wilma & Hapsari, 2019) .

The Siskeudes application has been implemented online in Padang Pariaman Regency since December 2017. However, during the process several obstacles were found in implementing the Siskeudes application, namely a lack of understanding in input operations, the database system often had *errors* or the system required a new password so that the input process was hampered. This lack of training will have an impact on the ability of village officials to use and understand the ins and outs of this application properly. Another obstacle encountered was the lack of facilities that could support the smooth use of the Siskeudes application (Wulan & Helmy, 2023) .

Theoretical review

A. Understanding the Performance of Village Apparatus

The performance of village officials refers to their ability, effectiveness and efficiency in organizing and managing government affairs, the interests of local communities based on community initiatives, customary rights and traditional rights which are recognized and respected in the government system of the unitary state of the Republic of Indonesia. . According to Malahika, Karamoy, and Pusung (2018), villages are the smallest areas among the levels of a country's structure. In contrast to cities, villages consist of several small aspects of a collection of communities that support the development of a country (Apriani, 2020) (Abadi et al., 2020) .

B. Village

A village is a legal community unit that has territorial boundaries, the power to regulate and manage government affairs, the interests of local communities based on community initiatives, customary rights and traditional rights that are recognized and respected in the government system of the unitary state of the Republic of Indonesia. According to Malahika, Karamoy, and Pusung (2018), a village is the smallest area among the levels of a country's structure. In contrast to a city, a village consists of several small aspects of a collection of communities that support the development of a country. Country (Gai et al., 2020) , (Hadi & Agustina, 2016) and (Raharjo, 2021a) .

C. Village Finance

According to Article 1 paragraph (10) of the Village Finance Law 6 of 2014, all village rights and obligations that can be valued in money, as well as everything in the form of money and goods related to the implementation of village rights and obligations. Villages receive sources of money and the power to manage them to improve community welfare (Raharjo, 2021b) (Asmawati & Basuki, 2019) .

D. Village Financial System Application (SISKEUDes)

The Village Financial System Application (siskeudes) is an application from BPKP that assists village governments in reporting village finances. According to Sulina, Wahyun and Kurniawani (2017), the government together with the Ministry of Home Affairs and BPKP encourage accountability in village

financial management by creating financial management applications using the village financial system (Siskeudes) (Rivan & Maksum, 2019) (Taufik, 2008) .

RELEVANT RESEARCH

1. Arif Rivan and Irfan Ridwan Maksum (2019) " Implementation of the Village Financial System in Village Financial Management" The discussion from the research conducted is that village officials experience difficulties in the application-based village financial system (siskeudes) and there is still a lack of supporting facilities and infrastructure. Then other factors such as leadership, communication and village commitment must also be of concern to the village so that by implementing the village financial system (siskeudes), financial management in the village can run well.
2. J.M. Malahika, Herman Karamoy & Rudy J. Pusung (2018) "Implementation of the Village Financial System (Siskeudes) in Village Government Organizations (Case Study in Suwaan Village, Kalawat District, North Minahasa Regency)"

The implementation of the Siskeudes application in Suwaan Village has gone well even though there are several obstacles faced. The procedures for using the Siskeudes application in Suwaan Village are carried out in accordance with village financial management procedures, namely planning, implementation, administration and reporting.

3. Cayo Lukito (2018) "Implementation of the Village Financial System (Siskeudes) in Sumberbendo Village, Bubulan District, Bojonegoro Regency "Village Financial System in Sumberbendo Village seen from the Charles O Jones model. Research shows that from these three indicators, the implementation of the Siskeudes policy can run smoothly. good, because in the implementation of Siskeudes, until now Sumberbendo Village has reported its finances using the Siskudes application. The obstacle in implementing Siskeudes is the internet network for villages that do not have internet access and still need facilitators or assistants from the Bubulan District team.

METHODS

This research is a qualitative descriptive research, carried out with natural objects, the research aims to understand meaning, find hypotheses and

construct the phenomenon of a problem or event (Sugiyono, 2017). This research describes its findings using data collected through interviews, observations and documents.

RESULTS AND DISCUSSION

A. Overview of the SISKEUDES Application

The Village Financial System Application is an application developed by Field

Supervision of Regional Financial Implementation (BPKP). System Application Development

Village Finance (Siskeudes) was initially carried out as a follow-up to Law Number 6 of 2018

2014 about villages. Villages have a great opportunity to organize their own government and improve the welfare and quality of life of their people. The implementation of the Village Financial System in Sandi Ulakan Village has been carried out in a structured manner and according to procedures. Based on PERMENDAGRI Number 20 of 2018 concerning village financial management there are several stages, namely:

1. Planning

The planning stage starts from the process of setting organizational goals, determining strategies to achieve overall organizational goals, formulating a comprehensive planning system to integrate and coordinate all organizational work, to achieve organizational goals (Bastian, 2015). Planning will be carried out by the village government together with the local community through village meetings to properly accommodate community aspirations so that activities can be planned according to community needs.

2. Implementation

At this stage, the process of preparing the Village APB will be carried out which is adjusted to the village RKP. The Village APB is a budget that contains the village government's annual financial plan which contains programs or activities that will be implemented in accordance with village authority.

3. Administration

Village financial administration is carried out by the Village Treasurer and activity implementers

by using a form/document/treasurer's book. Villages have the obligation to record all existing transactions in the form of receipts and expenditures as well as systematically and chronologically recording financial transactions that occur in the Siskeudes application.

4. Reporting and Accountability

At this reporting stage, a financial report will be produced which can be used as a form of accountability for work programs that have been implemented or budgets that have been realized, for example in terms of development.

B. Impact of implementing the Village Financial System on Performance Village Government

The definition of performance according to the KBBI is something that is achieved and shows achievement and work ability. Carry out their duties well, so as to produce satisfactory results for the achievement of an organization or group within a work unit. So the performance of village officials is the result of work where employees are able to achieve job requirements. The use of applications can improve the performance of village officials, because they can increase efficiency, effectiveness, timely reporting and can increase transparency of village funds. The improvement in the performance of village officials can be seen from the precision and accuracy of village fund output.

This happened to the performance of Sandi Ulakan village officials, where by using the Siskeudes application there was an increase in the ability of village officials to implement his task. Improved report quality due to the reporting format that has been provided, improve reporting timeliness, effectiveness and cost efficiency.

C. Obstacles or obstacles in implementing the SISKEUDES Application in Password Repeat

In using this application, the Sandi Ulakan Village Government itself has implemented it well and the Sandi Ulakan Village Government feels that it helps in managing village finances so that it can be done easily. In running the

Village Financial System (Siskeudes) application, the Sandi Ulakan Village operator has good skills in managing each stage of data input.

However, there are several problems or obstacles that occur during the process of inputting data into the Siskeudes application, namely the lack of adequate facilities and infrastructure such as laptops with high specifications, and the speed of providers to access the internet network, system errors, it turns out that this application is also often *used. upgrade* so that operators have difficulty understanding *the tools* in this application. Therefore, adequate training guidance is needed regarding the application of Siskeudes.

d. Discussion

The Village Financial System (SISKEUDES) is very important because it really helps village governments manage their finances more effectively and efficiently. The implementation of the Siskeudes application in Sandi Ulakan Village has so far gone well. Procedures for using Siskeudes are also carried out in accordance with applicable regulations. The Siskeudes application menu is prepared according to village financial management procedures. 4 stage implementation report starting from planning, implementation, management and reporting then accountability.

In terms of regulations, the implementation of village financial management in Sandi Ulakan is in accordance with applicable regulations, namely Permendagri Number 20 of 2018 with the regional head as the authority holder, the secretary as the chief financial management coordinator, and the head of the department. finance or treasurer as executor. Where all this is done through four stages, namely the planning stage which involves all village officials, community leaders and community representatives, the implementation stage, the budgeting process for all planned programs, the administration stage, namely the process of recording all existing programs. transactions in the form of receipts and expenditures as well as recording S.

systematically and chronologically financial transactions, then the reporting and accountability stage, this stage is a form of accountability for the work program that has been implemented or the budget that has been realized.

So the use of the Village Financial System Management (SISKEUDES) application has been very well implemented in Sandi Ulakan Village, by using this application the preparation of village financial reports becomes more effective and efficient, more controlled, easier, and the transparency of village funds increases. This improves the performance of village officials so that their performance becomes more effective and efficient.

Apart from improving the performance of village officials, it also has an impact on improving finances villages which can be seen in the following table.

NO	Year	Amount
1.	DD 2018	Rp. 744,108,000,-
2.	DD 2019	Rp. 878,043,000,-
3.	HH 2020	Rp. 898,190,000,-
4.	HH 2021	Rp. 879,548,000,-
5.	HH 2022	Rp. 884,967,000,-

Table 1 Sandi Ulakan Village Fund Data for the 2018-2022 Period

Based on the table above, it can be seen that there has been an increase in village funds from 2018 to 2022. This is also influenced by the existence of the Siskeudes application which makes the performance of village officials in managing village funds faster and more timely so that it has an impact on the increase. the amount of village funds.

CONCLUSION

Using the Siskeudes application not only makes it easier for village officials to make financial reports, but also makes it easier for the government to check data. With this application, the performance of village officials increases where reporting can be completed on time so that work becomes effective and efficient. The implementation of the village financial system in Sandi Ulakan Village is carried out in accordance with village financial management procedures, namely planning, implementation, management,

reporting and accountability. Implementation of the Village Financial System improves the performance of village governments in managing village finances in an accountable, effective and efficient manner. There are several obstacles encountered in using the Village Financial System application, namely frequent application errors, frequent application updates, inadequate facilities and infrastructure.

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