

Implementation of the Village Financial System in Improving Apparatus Performance in Financial Management in Monta Baru Village, Lambu District, Bima Regency

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Abstract

The village financial system application (*siskeudes*) is a tool intended for village governments in managing village finances starting from the planning, budgeting, administration and bookkeeping stages. The research objective is to describe the implementation of the Village Financial System in improving the performance of officials in financial management in Monta Baru Village, Lambu District, Bima Regency. This research uses descriptive research with a qualitative approach, data collection techniques through interviews, observation and documentation, with key informants such as the village secretary, village treasurer, *Siskeudes* operator and BPD chairman. The research results show that there are indicators in answering research problems, namely: 1) There is conformity between implementation and standard implementation procedures. 2) There are sanctions stipulated for errors or negligence in carrying out activities. 3) Existence output and outcome measurable. Implementation of the Village Financial system uses the Charles O Jones Model which includes: Organization, Interpretation and application. Thus, it can be concluded that the implementation of the *Siskeudes* System includes: Organization, 2) Interpretation, 3) Application. Meanwhile, inhibiting factors are resources and networks or devices.

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1. INTRODUCTION

Monta Baru Village is a developed village, Monta Baru Village is one of the villages in Lambu District that has used a system for financial management, namely the village financial system (*siskeudes*). Monta Baru Village has implemented it since 2018 until now. The results of the researcher's interview with the Head of Monta Baru Village on June 13 2024, show that Monta Baru Village has used an accounting information system in managing its finances, but it is still not optimal. This is due to many obstacles, such as human resources (HR) which are still low, lack of village officials, overlapping membership, and still needing facilitators or assistants from the Lambu District team.

Human resource (HR) constraints are still low, namely due to educational factors, age factors, and lack of skills in computerization, so village officials ask the sub-district for help if there are shortages or experience difficulties. The accounting information system should be operated by the village secretary, but in Monta Baru Village it is operated by the head of financial affairs. This is because the secretary cannot apply *siskeudes*, the cause is age and lack of skills in operating computers. The lack of village officials is also an obstacle, Monta Baru Village is experiencing a government vacuum and has not been able to network with village officials, resulting in overlapping membership.

This also causes less than optimal performance of village officials. Apart from that, not all village officials can operate computers, causing dependence on only a few officials. Considering the many obstacles to implementing the village financial system (*siskeudes*), the author wants to examine the extent to which *siskeudes* help improve the performance

of the Monta Baru Village apparatus. So that the Monta Baru Village apparatus has high trust from the community and can be an example for other villages. Both villages that have not implemented siskeudes and those that have implemented it but the results are still not optimal. In this research, the indicators used to measure the implementation of the village financial system are: 1) There is conformity between implementation and standard implementation procedures. 2) There are sanctions stipulated for errors or negligence in carrying out activities. 3) There are measurable outputs and outcomes. Besides that, the appropriate policy implementation model is Charles O John's policy implementation model which consists of organization, interpretation and application which consists of organization, interpretation and application.

2. RESEARCH METHOD

This research uses descriptive research with a qualitative approach, data collection techniques through interviews, observation and documentation, with key informants such as the village secretary, village treasurer, Siskeudes operator and BPD chairman. Data analysis techniques start with data reduction, data display and drawing conclusions.

3. RESEARCH RESULTS

Implementation of the Village Financial System in Improving Apparatus Performance in financial management in Monta Baru Village, Lambu District, Bima Regency.

There are several indicators in answering research problems which include:

- 1) There is conformity between implementation and standard implementation procedures.
- 2) There are sanctions stipulated for errors or negligence in carrying out activities.
- 3) There is *output* and *outcome* measurable.

The results of research conducted through observation, interviews and documentation can be described as follows:

a) There is conformity between implementation and standard implementation procedures.

The existence of conformity between implementation and standard implementation procedures is the first indicator that the Monta Baru Village government must have in improving the quality of village financial accountability. The following are excerpts from interviews with several informants from the Monta Baru Village government that have been collected by researchers. The related question is whether there is conformity between the implementation of procedures related to the implementation of SISKEUDES? Based on an interview with Haniati, A.Md as Head of Village Finance explained that:

"...Of course there is, because it is directly guided by the district which is handled by the DPRD. So, initially it was guided by the government but is now taken over by the DPRD. So, if there are problems or things you don't understand, you can ask the DPRD directly, but you have to get permission from the sub-district first..."

In line with the explanation from Mr. Muhammad Rizal as Village Secretary who said that:

"...Implementation procedures in Monta Baru Village are in accordance with the directions given by the DPRD..."

The next question is related to whether there is an SOP in administering authority or implementing policies in the SISKEUDES application? Based on an interview with Mr Haniati, A.Md as Head of Village Finance explained that:

"...The SOP has been determined by national standards, but if there is

information on the latest SOP there will definitely be a letter from the DPRD. In the future, it looks like the bank will be connected, so if you want to take money for activities and other things, the bank will know. And it is also possible that Tax will directly connect..."

In line with the explanation from Mr. Muhammad Rizal as Village Secretary who said that: *"... there must be an SOP, and the SOP itself has been determined by the DPRD..."*

Based on the entire interview above as well as the results of the researcher's analysis, it can be concluded that the implementation, with conformity between implementation and standard implementation procedures, has been carried out well and in accordance with established procedures.

b) There are sanctions stipulated for errors or omissions in carrying out activities.

The next indicator is the existence of sanctions determined for errors or omissions in carrying out activities, which is an element that must be known in managing the village financial system. The following are the results of excerpts from interviews with village officials who operate the SISKEUDES application which have been collected by researchers. Questions related to their sanctions stipulated if errors or omissions occur in implementing the SISKEUDES application (Regarding input and so on)? Based on an interview with Haniati, A.Md as Head of Village Finance explained that:

"...So far there are no sanctions, but if an error occurs in inputting data, it will be ignored first. Because the SISKEUDES application is directly connected to the APBDes which can be changed throughout the year. In October there will definitely be a PAPBDes or APBDes Amendment, input errors at the beginning will be corrected during the implementation of the PAPBDes..."

In line with the explanation from Mr. Muhammad Rizal as Village Secretary who said that:

"...There are no sanctions for errors in inputting data because during the implementation of the PAPBDes it can be changed if an error occurs at the beginning of data input..."

The next question is related to what is the performance monitoring system for village administrators? Based on an interview with Mr. Haniati as Head of Village Finance, he explained that:

"...The performance of our village administrators was monitored directly by the Subdistrict team and the Regency team in March. For monitoring from the province if there is village financial assistance from the province only..."

In line with the explanation from Mr. Muahmmad Rizal as Village Secretary who said that:

"...to monitor our performance, usually in March there is monitoring from the sub-district and district..."

The next question is related to what is the village financial monitoring information system? Based on an interview with Mr. Haniati as Head of Village Finance, he explained that:

"...supervised by the sub-district team to monitor village financial reports and also supervised by the inspectorate team..."

In line with the explanation from Mr. Danny Pratama Rosiky as Village Secretary who said that:

"... our monitoring system is also directly supervised by the sub-district for village financial management reports..."

The next question is related to whether there are sanctions if the financial reports

produced by the village government do not use SISKEUDES? Based on an interview with Haniati as Head of Village Finance, he explained that:

"...if the financial report does not use the SISKEUDES application, the Mojokerto Regency PEMDES does not disburse the budget to the village, therefore all villages are required to use the application..."

Based on the results of the interview above and the results of the researcher's analysis, it can be concluded that in implementation in Monta Baru Village there is generally no possibility of changing the data after it has been input, unless there are errors that can be corrected during changes to the APBDes (PAPBDes).

c) There is output and outcome measurable.

The final indicator is existence *output* and *outcome* Measurable measures are a measure to improve the quality of financial accountability in Monta Baru Village. Below are several interviews with the Head of Finance and Secretary of Monta Baru village.

Questions related to Can the output and outcomes be said to be measurable? Based on an interview with Haniati as Head of Village Finance, he explained that:

"...It has been measurable because looking at the existing RPJM and the selection of RKP or main planning, the formation of an APBDes that is good in terms of income and expenditure..."

In line with the explanation from Muhammad Rizal as Village Secretary who said that:

"...With a good APBDes, God willing, the output and outcomes will be measurable..."

The next question is related to what are the stages of the accountability mechanism for village financial management?

Based on an interview with Haniati as Head of Village Finance, he explained that:

"...Village accountability is multi-layered, the first being the village financial leader who is responsible for reporting to the village secretary and forwarding it to the village head. Once a year, in the middle of the month, there is an inspection from the sub-district team regarding expenditure for 6 months. And every year there is also an inspection from the district guided by inspectorate employees regarding the expenditure of village funds..."

In line with the explanation from Mr. Muhammad Rizal as Village Secretary who said that:

"...at the end of every year there is a village meeting for accountability reports and submission with the BPD and the results of the accountability report are sent to the Regent via the District..."

The next question is related to what are the stages of the annual village financial management report? Based on an interview with Haniati as Head of Village Finance, he explained that:

"... the Siskeudes application is complete, including a general cash book, bank book, tax book and realization report. At the stage of the annual report on village financial management, there is an inspection from the village secretary, village head and inspectorate..."

In line with the explanation from Mr. Muhammad Rizal as Village Secretary who said that:

"... there is an inspection from the inspectorate to examine the village financial management accountability report..."

The next question is related to whether the SISKEUDES application helps the Monta Baru Village government in improving the quality of accountability and village financial

management? Based on an interview with Haniati as Head of Village Finance, he explained that:

"...In terms of increasing accountability in village financial management, it is certainly very helpful for the village government because the aim of creating this village financial system application is to help the village government in managing its finances..."

In line with the explanation from Mr. Mihammad Rizal as Village Secretary who said that:

"...in my opinion, this village financial system application can help in increasing the accountability and transparency of village finances, because this official government application is a tool to help manage village finances based on an information system which aims to make it easier for village governments to plan, implement, administer, report and village financial accountability..."

Based on the results of the interview above and the results of the researcher's analysis, it can be concluded that if seen from the indicators, the presence of measurable output and outcomes in Monta Baru Village further improves results-oriented performance, both in the form of output and outcomes in the future.

4. CONCLUSION

Indicator Implementation of the Village Financial System in Improving Apparatus Performance in financial management in Monta Baru Village, Lambu District, Bima Regency consists of: 1) There is conformity between implementation and standard implementation procedures. 2) There are sanctions stipulated for errors or negligence in carrying out activities. 3) There are measurable outputs and outcomes. In implementing the Village Financial System policy in improving the performance of the financial management apparatus in Monta Baru village, Charles O Jhon's policy implementation model is used which consists of organization, interpretation and application which consists of organization, interpretation and application.

5. SUGGESTION

To implement a village financial system, a Regent's Regulation on Village Financial Systems is very necessary, the material content of which includes 1) suitability of implementation and standard implementation procedures, 2) sanctions for errors in input, 3) measurable output and outcomes.

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