

IMPLEMENTATION OF THE VILLAGE FINANCIAL SYSTEM IN BANGIO VILLAGE, PINOGU SUB-DISTRICT BONE BOLANGO DISTRICT

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ABSTRACT

The purpose of this study was to determine the application of the SISKEUDES application and the inhibiting factors in the application of the SISKUDES application in village financial management in Bangio Village, Pinogu District, Bone Bolango Regency.

The research methodology in writing this final report is a descriptive qualitative method with the type of field research. The data collection techniques used are observation, interviews and documentation which are primary data, which comes from eight informants who provide information directly related to the implementation of the SISKEUDES application.

From this research, it can be concluded that the SISKEUDES application in Bangio village financial management plays an important role in assisting village officials because it facilitates and is useful in preparing village financial reports accurately. The SISKEUDES application is also useful and effective in generating financial reports for villages for security and helping improve the performance of village officials.

Keywords: Application, Siskeudes, Bangio

INTRODUCTION

Village government as an autonomous region, and the power given is not only the power to regulate the government based on the rights of village origins, the power to regulate the village [5]. It is also financially acceptable. The management system in good village budget management requires structured financial management, one of which must be related to the principles of financial management itself [3]. which regulates the technical management of the village budget [5]. In accordance with the needs or priorities and authority of the village, with reference to the provisions or mechanisms of planning and budgeting; Expenditures must be supported by sufficient income and guarantees in the initial APBDes or Per-APBDes; Budget

revenues and expenditures are recorded in village regulations regarding the village APB then channeled through the village treasury.

In 2015, the Ministry of Home Affairs collaborated with BPKP to make it easier for village officials to manage budgets at each stage of activity, namely; Planning; Budgeting; Administration; Reporting. This is done to reduce the risk of delays and errors in managing the budget, so to answer these problems, namely by building a SISKEUDES application that is able to manage finances in an integrated and systematic way, as well as monitoring and verifying village financial accountability, by village governments throughout Indonesia.

Siskeudes affects the performance of village officials in particular, motivation

Sri Yulandri Tobuto, Titin Dunggio, and Nuzmerini Rauf
Implementation Of The Village Financial System In Bangio Village, Pinogu Sub
District Bone Bolango District

to work well and accurately, reduces fraud, improves village government performance, and financial reporting [4]. Siskeudes is currently being implemented and used for changes in simplifying the village financial accountability process, where in compiling financial reports according to a predetermined time frame, with accountable reporting results, because the role of this application is very important in the implementation of budget discipline, it is increasingly important to use this application to answer problems that arise in the village financial management environment related to the lack of accountability, transparency, power responsiveness and participation [2].

Starting in 2017, the implementation of Siskeudes model 2.0 is implemented offline for data management. Then in 2018, the central government moved the implementation of Siskeudes online to make it easier to oversee the management of village financial data. This is done to reduce the risk of delays and errors in managing the budget, so to answer these problems, namely by building a SISKUEDES application that is able to manage finances in an integrated and systematic way, as well as monitoring and verifying village financial accountability, by village governments throughout Indonesia. Siskeudes affects the performance of village officials in particular, motivation to work well and accurately, reduces fraud, improves village government performance, and financial reporting [4].

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in implementing budget discipline, this application is increasingly important to use. to answer problems that arise in the village financial management environment related to the lack of accountability, transparency, responsiveness and participation. Starting in 2017, the implementation of Siskeudes model 2.0 is implemented offline for data management.

Then in 2018, the central government moved the implementation of Siskeudes online to make it easier to oversee the management of village financial data. The Siskeudes application is still being developed and underwent a number of publication transmutations which were initially offline and later developed into an online version.

The SISKUEDES application will be used practically if it is supported by good users. Given that its use is applied online by the village apparatus, it is necessary to have a high enough role and support for the internet network as well as the accuracy of the secretary, finance department, and planning department in the process of inputting village financial data.

The research was conducted in Bangio Village, Pinogu District, Kab. Bone Bolango who has been using this application since 2017. The Bangio village apparatus previously followed technical guidance on the implementation of SISKUEDES from the previous publication Version 2.0 which was operated offline to the application of the application to the online system.

Based on the previous description, the author wants to study and research more about the implementation of the Village Financial System (SISKUEDES). In the process of operating this application, village officials have not been optimal in using it, the cause is the siskeudes application version 2.1. is an online-based

application, so that it depends on the availability of the internet network, besides that this area still lacks a source of lighting, the current conditions, people only use solar electricity (PLTS) so that the use of this application is not optimal, the situation at the research location is known when This village apparatus has difficulty implementing the latest version of the online-based SISKEUDES application locally.

The obstacle faced by village officials today is not only the availability of the internet network, but the electricity supply in this area only uses a simple generator, so it can only be used when connected to the internet network. SISKUDES application operation. To overcome this problem, village officials, especially the SISKEUDES operator, have to travel 45 km to connect to the internet using local transportation services with a distance of about 6 hours in difficult road conditions, causing delays in the input process, both planning, budgeting, administration. , as well as financial reporting.

This explanation became the basis for researchers to find out more about the role of the siskeudes application system in village financial management in Bangio village, Pinogu district, Bone Bolango district.

Application of Siskeudes

The Siskeudes application is a new breakthrough in managing village budgets. Village Financial Management application which was originally developed in May 2015 by BPKP. The SISKEUDES application is a form of developing a village financial management system, which was initially only in the form of manual recording, to computerized records, and made it easier for village officials to manage village budgets.

The outputs of the Siskeudes application include: Planning documents

in the form of a Village RPJM matrix; and RKPDesa; Village Budget; RAB; as well as other documents that become a reference in the preparation of village financial accountability reports. The functionality of this application is designed as simple as possible, and easy to use so that it is easier to use, its operation is in inputting financial data, besides that all data generated is in accordance with the procedures for preparing reports on evidence of budget expenditures.

The results of inputting all data will be used as documents. reports on the use of funds or accountability reports in accordance with the realization and transactions of budget expenditures, which exist according to the procedures for proving budget expenditures, such as;

1. Administrative documents;
 - a. Receipt
 - b. Payment Request Letter (SPP)
 - c. Accountability Letter
2. Other documents for reporting:
 - a. Budget Report (realization of Perdes APBDesa, RAB, Village APB Fund Sources);
 - b. Administration in the form of; account book, financial bookkeeping, both petty cash and large cash.

Benefits of the SISKEUDES app

According to some opinions namely Benefits of the SISKEUDES app according to some opinions namely;

- a. Facilitate village financial management; ease of use of the application;
- b. Installation of the controller system;
- c. Support with user manual;

Weaknesses of SISKEUDES

Constraints in implementing the system, especially in using the SISKUDES application, are the three metrics used.

- a. technical error; It may be caused by hardware problem, input error.
- b. Environmental factors, such as; hot temperature; dust; floods, etc
- c. human factors, incorrectly inputting, and using the wrong data or accidentally deleting data.

Procedures for managing accounting information are; save method; taking notes; and data processing, which will be informed to the leadership. The purpose of implementing Siskeudes is to facilitate financial reporting. This application is very useful in managing village budget data, as well as a method that makes it easier for village officials to enter and prepare accounts, as well as record books and financial reports. Siskeudes strengths and weaknesses;

1. Siskeudes Excellence; Meet the rules and make it easier to manage the village budget.
2. Lack of Siskeudes; The disadvantage of this application is that this application is based online and is in a network, so server errors often occur from the head office. It is impossible to operate optimally or in areas that are not covered by the internet network.

RESEARCH METHODS

The method used in this study is a descriptive method with a qualitative approach to provide a detailed description of the implementation of SISKEUDES in Bangio village, the researchers collected important data, namely; primary data in the form of data collected directly taken from the object of research, and secondary data in the form of data or information obtained through articles; book; electronic and other media that can be used as a guide in the preparation of research reports related to the themes focused on this research.

RESEARCH RESULT

The Role of the SISKUDES Application in Bangio Village Financial Governance

The SIKEUDES application has been used since 2017 for financial management in Bangio village. As conveyed by Mrs. Susantika Datu (Village Secretary) that:

"We have used the SISKUDES application in 2017, previously we did input from making SPP, to making financial reports still manually, namely bookkeeping and calculations assisted by Microsoft Excel".

The conclusion from the above interview is that the Bangio village government has implemented SIKEUDES since 2017, previously every village financial administration was prepared using the Microsoft Excel application and recorded manually in the village financial book. This statement is in line with the delivery of the Bangio Village Head, namely Mr. Abd. Karim Apita he said:

"SISKUDES has existed since I took office in 2017, and initially it could still be used without internet. The existence of the SISKUDES application makes it very easy to create documents such as APBDES, SPP, and you only need to choose what you want to report and according to the needs of the documents that must be reported"

His explanation can be concluded that the use of the SIKEUDES application in the preparation of village financial reports makes it easier to prepare village financial reports.

Indicators for the Implementation of the SISKUDES Application in Bangio Village Financial Governance

1. Planning Stage

The SISKEUDES application is not only used in the reporting process,

even at the beginning of budgeting it can be done by inputting village financial planning data such as; RKP Desa, RPJMDes. As the results of the interview with Mrs. Susantika Datu that;

“When planning the budget, we first consulted and invited several people from village officials to stakeholders in formulating what should be planned to fund village activities. Propose the implementation of development in the village by inviting them together in accordance with the policy directions of the district government and the central government which is ratified by village regulations regarding the RPJMDes, followed by activities to determine the village indicative ceiling based on the previous year's indicative ceiling which will be used as the basis for budgeting in the annual RKP document.”

Based on Ms. Susantika Datu's explanation, in implementing the APBDes budget plan, discussions with interested parties will be carried out.

2. Budgeting Stage

The presence of Siskeudes can facilitate the submission of village budget reports in the future, provide greater transparency and accountability for the government in carrying out village financial management activities in accordance with the objectives of implementing the application. explanation of the budgeting process in the SISKEUDES application following an interview with the Planning Head of Mrs. Sri Indriyani Limbotu:

"The purpose of this budgeting module is to enter budget data in the APBDes and the input

process is carried out carefully because once it has been inputted it will be very difficult to change what if there is an error in inputting the data".

The budgeting input process is carried out after the planning data input process but requires accuracy in the input process to avoid errors in the input process.

3. Implementation Stage

The implementation phase of the activity begins with the determination of the implementation of the village budget as stated by the Planning Officer who is also one of the Bangio Village Budget Activities Executors, she explained that:

"We as the executor of activities that manage the budget for goods and services for each payment for the activities we carry out we submit a Payment Request Letter (SPP) but it is still in hardcopy form first, later after being verified by the village secretary, the appropriateness of the volume of goods and the price will then be verified. input into the SISKEUDES application"

In the process of budgeting, it is in accordance with the flow of village financial management which begins with the process of inputting a Payment Request Letter (SPP) for the expenditure of goods or services by each Activity Implementer.

4. Administration

Kaur Finance as a village apparatus in charge of financial administration in the village and reporting the results of village financial management, and in this process the SISKEUDES application is very helpful for Kaur Finance in completing its work, as stated by the Head of Bangio Village, Mr. Abd. Karim Apita:

Sri Yulandri Tobuto, Titin Dunggio, and Nuzmerini Rauf
Implementation Of The Village Financial System In Bangio Village, Pinogu Sub
District Bone Bolango District

"Since the implementation of the SISKUDES application, our village financial reports are better than before, usually I have to go back and forth from village to district to ask for assistance from village assistants to be able to help us in preparing financial documents manually and even then there are still errors in the preparation of the administration"

The above statement is supported by an explanation from Mrs. Susantika Datu as the Village Secretary who is also in charge of verifying village financial documents, she said:

"Regarding the administration carried out by the finance department, it is their responsibility. From the recording of funds received, expenses, making it easier for me as a verifier in verifying the suitability between the request for payment and the funds to be issued".

From the results of the interview above, it is known that the role of SISKUDES in processing village financial data not only provides convenience in the preparation of financial administration but in terms of time efficiency in verifying the implementation of activities to be paid.

5. Reporting and Accountability Stage

One of the uses of the SISKUDES application that is seen when compiling an accountability report is for supervision and security. As described by Mrs. Sri Indriyani Limbotu as Head of Planning and General Administration, her statement:

"I think this application has many advantages, such as: Facilitating

the preparation of medium-term development plan documents and government work plans, the Village Budget, and providing funding sources. not too difficult or confusing to prepare or find out by facilitating the submission of financial reports with the use of daily, weekly and even monthly funds that are very transparent."

As stated by the Head of Planning who has the task of drafting the LPPD and LKPPD document teams, he explained that:

"Now it's faster to compile report documents, because almost everything in the LPPD and LKPPD documents comes from the SISKUDES printout, so I only need to change a few old documents"

The existence of SISKUDES as a financial management system for Bangio village is better in terms of budgeting, administration, and accountability reports compared to the previous one which was still compiled through manual recording. The use of the SISKUDES Application has helped village officials in realizing transparent, accountable, and participatory Village Finance management, as mandated in Domestic Regulation Number 20 of 2018 concerning Village Financial Management. The following is Sri Indriyani Limbotu's statement regarding the details of the operation of the SISKUDES application, she explains that:

"In the process of inputting into the Financial System Application, each Activity Executor (PK) will previously make it, such as the Budget Plan (RAB), Payment Request Letter

(SPP) and Expenditure Realization Report. After the reports have been made, they will then be given to the village secretary as a verification officer, then if they are appropriate then they will be submitted for input to the SISKUDES operator who is currently still assigned to the Village Finance Head to be input into the SISKUDES application”.

The conclusions from the statements above are in accordance with the results of observations in the field, all the data that will be inputted will be adjusted to the system, the data that has been inputted into the system cannot be changed anymore, the Village Secretary as the verification officer must really ensure the data that will be inputted into the system. input is correct. The input of reports into the system can only be done by the system operator, therefore the input process must be carried out properly because if there is incorrect or inappropriate data, it will become an obstacle in the future to the financial reporting process.

Inhibiting Factors in the Implementation of SISKEUDES

The implementation of SISKEUDES has had a positive impact. SISKEUDES supports the provision of fast, precise, and accurate data information because every inputted budget data will be stored in the application and can be viewed whenever needed so that it can produce financial reporting in accordance with the specified time² accurate data because all calculations are carried out automatically by the application. However, its utilization has not been maximized, often hampered by the lack of supporting facilities such as electricity resources, and the internet network in the Pinogu sub-district, especially Bangio village, even the

telecommunication network is very difficult to access.

In line with the statement of Mr. Abd. Karim Apita, namely:

“This application is actually very helpful for us, it's just that sometimes it is hampered because in our village there is no internet network, and sometimes we run out of diesel to run the generator engine to supply electricity”.

Similar to the statement of the village head, Ibu Susantika Datu as the village secretary also said that:

"Yes, here we only use the generator engine every day, if our internet network uses wifi in the district, even then it is often inaccessible, even if using internet data sometimes it is very slow and it cannot be used to open the SISKUDES application and we have discussed and planned the budget it's just that the amount of budget we receive from the state budget is very small for building electricity source facilities and internet networks”.

According to the statement from the Planning Officer, Sri Indriyani Limbotu:

"We are really having a hard time here for the electricity network or the internet network, even though almost all government administration activities are now completely modern, all use laptops and applications to make them"

The conclusion of the description of some of the information above is that the SISKUDES application is effective only if the availability of facilities and infrastructure that supports its use. This greatly affects the quality of village financial management and becomes an obstacle in the implementation of village development programs.

DISCUSSION

1. Planning

Planning The village government prepares a village development plan that produces the RPJMDes document in accordance with its authority and is adjusted to the Regency/City development planning. So that in planning the development of the Regency/City with the village government there is synchronization and consistency between planning, implementation, and supervision.

The planning stage begins with the formulation of proposals from representatives of community groups starting from the Village Deliberation which is attended by the Bangio Village Head, Village Apparatus, and The Chairperson of the Village Consultative Body (BPD) and its members to discuss proposals in the form of input from the hamlet head on the village development program based on village meetings discussing activities that have been previously formulated in the RPJMdes and RKPdes for the relevant fiscal year, then proceed with the preparation of the Budget Plan. RAB).

2. Budgeting

The SISKEUDES application not only saves time but is also very practical in managing data, this can be seen from the budgeting stage is the availability of a list of standard budgeting accounts for income, spending, and financing. The village apparatus in charge of inputting the village budget can directly select the type of account needed and then input the nominal budget. This will speed up the work of village officials.

SISKEUDES is also capable of grouping the types of sources of income funds, namely ADD, Village

Funds (DDs), and Financial Assistance (PBK), so that when inputting income budget data, it is only necessary to adjust the type of income to the source of funds from that income. In the budgeting process, it is the beginning of data input in the SISKUDES application. The data will be input based on the documents resulting from the preparation of the Activity Budget Plan for 1 fiscal year.

3. Implementation

This stage starts from the process of implementing the village budget, namely by submitting the amount of funds carried out in village development activities. The application for these funds must be accompanied by strong documentary evidence. The document contains the Budget Plan (RAB).

4. Administration

This stage is the process of submitting a request for payment which has previously been verified by the village secretary, both the amount of the request for funds and the goods to be paid. Some of the processes that must be carried out are inputting SPP, withholding taxes and the amount of funds to be spent. The input results can be directly printed and signed as proof of payment has been made.

5. Reporting and accountability

The final process of village financial management is the compilation of administrative reporting and accountability for village financial management in the form of a Village Government Implementation Report (LPPD) document and a Village Government Implementation Report (LKPPD) document which will be submitted to the Regent at the end of each fiscal

year. Village financial management reports are not only faster but also more detailed and accurate in financial reporting. Report input results.

6. Inhibiting factors in the application of the SISKUDES Application

The use of the SISKUDES application in village financial management greatly helps the performance of the apparatus because before the SISKUDES application the preparation of financial reports was slower. But in fact at the research site there are several things that cause the use of this application not to be optimal. One of the advantages of the SISKUDES application that can be seen at the administrative stage is access for monitoring and security purposes. SISKUDES can reduce fraud, but the implementation of SISKUDES is often hampered due to several things, namely:

1. Lack of Supporting Facilities
2. It is difficult to find errors and input, the operator must take time to be able to check again for errors in the input, and if this is not found then the operator must print a report of the input results and check manually.

CONCLUSION

Based on the discussion above, it can be concluded that:

1. The SISKUDES application in Bangio village financial management plays an important role in assisting village officials. The data inputted in the SISKUDES application is village financial data such as; Budget Planning; Budget Execution; Letter; Payment Request; Budget Realization Report. This data will accurately be arranged according to the technical management of village finances [6].

After the implementation of the Siskeudes Application, the quality and accountability of financial governance in Bangio village became better.

2. In accordance with the results of observations, and data at the research location, it is concluded that the implementation and utilization of SISKUDES in financial management of Bangio village has not been fully maximized this is due to the unavailability of supporting facilities and infrastructure such as internet networks and adequate electrical resources, in addition to Therefore, the data input process in the application must be careful, because if there is an error in inputting data, it will be difficult for the operator to make budget adjustments at the end of inputting the realization report data. In terms of application, the problem that often occurs is when there is an input error, it is difficult to detect the error, in other words the user must re-examine the data that has been inputted one by one.

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Sri Yulandri Tobuto, Titin Dunggio, and Nuzmerini Rauf
Implementation Of The Village Financial System In Bangio Village, Pinogu Sub
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