



# ENHANCE VILLAGE FINANCIAL SYSTEM REALIZE ACCOUNTABILITY IN PEMATANG SERAI VILLAGE.

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## ARTICLE INFO

## ABSTRACT

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*The findings of this study reveal several strategies for achieving success in implementing SISKEUDES in Pematang Serai Village. These strategies include: Enhancing the quality of the village's vision, mission, and goals to prioritize national/regional development issues in line with the available resources.*

*Improving the quality of the Village Work Program, as outlined in the Regional Long-Term Development Plan (RJPMMD) and the Annual Village Government Work Plan (RKP). This involves analyzing the potential for income growth and maximizing village expenditure efficiency. Enhancing the quality of human resources involved in producing SISKEUDES information through continuous support and assistance from the Financial and Development Supervisory Agency (BPKP). Collaborating with educational institutions to foster the development of high-quality human resources through various cooperation programs.*

*In summary, this study identifies strategies to promote the successful implementation of the Village Financial System (SISKEUDES) in Pematang Serai Village. By focusing on improving the village's vision, optimizing the Village Work Program, enhancing human resources, and fostering collaboration with educational institutions, the aim is to enhance accountability and financial management in the village.*

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## 1. INTRODUCTION

As a form of government, villages have the responsibility to provide essential public services and address the needs and aspirations of the community. They play a pivotal role in ensuring the welfare and development of the local residents. To effectively carry out their duties, village governments must establish a strong bond of trust with the community they serve. Public trust in village governance is built on various factors, such as transparency, accountability, and responsiveness to community needs. Transparent and accountable practices in managing village affairs, including financial management, resource allocation, and decision-making processes, are essential for gaining and maintaining public trust. Furthermore, village governments must be responsive to the needs and aspirations of the community.



Additionally, a study conducted by Watulingas, P., Kalangi, L., & Suwetja, IG (2019) reveals that the human resources available in the village are insufficient, resulting in work errors and the continued use of manual reporting methods for certain reports. Similarly, Maharani, DN, & Akbar, FS (2020) argue that there is a lack of attention to financial accountability among many individuals, making it challenging to obtain crucial information regarding accountability from the community. On the other hand, Sulistyowati, S. (2019) suggests that the overall implementation of the Village Financial System is relatively satisfactory.

Langkat Regency itself is comprised of 240 villages spread across 37 sub-districts in 23 districts, as per information obtained from Wikipedia. Within this context, Pematang Serai Village, situated in Pekan Tanjung Pura Sub-District, Tanjung Pura District, stands out as a well-developed village with the potential to become a flourishing tourism destination, which has been experiencing significant growth in recent years.

Given these factors, the researcher is intrigued by the village's potential and believes it is crucial to proactively identify the strategies for implementing the Village Financial Management System through SISKEUDES to achieve accountability in Pematang Serai Village.

A village is a regulatory unit of citizens that has territorial boundaries that has the power when guiding and managing government activities, the needs of citizens based on their ideas, rights, and interests guide and manage government activities, the needs of citizens based on their ideas, the right of origin is recognized in the NKRI government system listed in Law No. 6/2014. rights of origin are recognized in the NKRI government system listed in Law No.6 of 2014

In the law, villages are given the opportunity to establish their own governance, organize village development in the form of governance, organizing village development in the welfare of its citizens (Ridwan,2019). Village financial management is the main thing in creating an orderly government, through the existence of orderly village financial governance, it certainly reduces the occurrence of fraud in the village financial management. In order to support the village apparatus when reporting finances to the central government the central government through BPKP (Financial and Development Supervisory Agency) issued the SISKEUDES Application, which is used by all villages in Indonesia so that village financial reporting holds the same parameters, and all villages can manage finances independently and can advance the quality of village financial accountability (Sifa et al., 2014) of village finances (Sifa et al., 2020). The SISKEUDES application is a tool that helps the village government village during managing village finances starting from the planning, implementation, administration, reporting to accountability using a computer system to produce a better quality of village financial management of village finances is getting better. In launching the app, it is now in accordance with the latest village financial management regulations, namely Permendagri No. 1.

The latest village financial management regulation is Permendagri No.20/2018 on Village Financial Management. The use of SISKEUDES application in the future is requested to be able to help the village government to further optimize the process of planning, implementation, administration, reporting and accountability of village financial management should make it better, even though there are still many aspects that need to be improved in its application (Finland, 2017). be improved in its application (Finambello T.M et al., 2021). Village financial system application (SLSKEUDES) was later improved by the central government until there were several versions of the SISKEUDES application. This is with the latest version used by village officials in 2021, namely the SISKEUDES app version 2. 0. 3 which was launched to complement the previous version as well as improved covid control features - 19 in the village with APBDesa, considerable improvement in the field of disaster control, emergency or urgent conditions through Direct Cash Assistance. urgent conditions through Direct Cash Assistance (BLT) and village funds. Tulungagung Regency.



## 2. RESEARCH METHODS

The research utilizes a descriptive research design with a qualitative approach, aiming to gather information and analyze social events and circumstances. The research procedure begins with initial observations and the identification of implementation success factors related to SISKEUDES. The researcher then collects information pertaining to the strengths, weaknesses, opportunities, and threats associated with the Village Financial System to develop a strategy for achieving success and accountability.

In-depth interviews were conducted to obtain detailed insights for the research, focusing on identifying the strategies necessary for the successful implementation of the Accountability Function through SISKEUDES.

The operational definition of the variable in this study refers to SISKEUDES, which stands for the Village Financial System Application. It was developed collaboratively by the Finance and Development Supervisory Agency (BPKP) and the Ministry of Home Affairs (Kemendagri), based on Permendagri Number 20 of 2018 concerning Village Financial Management. The indicators for SISKEUDES include planning, budgeting, administration, reporting, and data compilation.

Primary data for this research was obtained from various sources, including the Village Head, Village Secretary, Village Treasurer, and Village General Head. The information was collected through interviews, observations, and documentation, which facilitated the identification of success strategies for SISKEUDES through the SWOT analysis process

## 3. RESULTS AND DISCUSSION

### 3.1. Financial System Implementation.

The successful implementation of the Village Financial System (SISKEUDES) has been identified in various regions of North Sumatra. North Sumatra consists of 25 districts and 8 cities, encompassing a total of 450 districts, 693 urban villages, and 5,417 villages. By the year 2022, a significant number of villages in North Sumatra, specifically 1,464 villages, have implemented Technical Guidance (BIMTEK) on SISKEUDES.

The implementation of BIMTEK has been carried out in different regions of North Sumatra, with specific numbers allocated to each area. These include 250 BIMTEK sessions conducted in Karo Regency, 240 in Langkat Regency, 170 in Nias Regency, 105 in West Nias Regency, 52 in West Pakpak Regency, 128 in Samosir Regency, 211 in South Tapanuli Regency, 159 in Central Tapanuli Regency, 98 in Gunung Sitoli City, and 42 in Padang Sidempuan City.

These BIMTEK sessions have played a crucial role in assisting villages in implementing SISKEUDES effectively, aiming to improve financial management and accountability at the village level throughout North Sumatra. The implementation of the SISKEUDES app version 2.0.3 in advancing the quality of village financial accountability during the covid pandemic - 19 in Tulungagung Regency has been successful so far. Procedures for using the application SISKEUDES application is implemented according to existing procedures. The menus in the SISKEUDES application are also organized adequate with the village financial management process. Starting from the planning, implementation, administration and reporting. This is supported by the findings of a number of previous studies on the the application of the village financial system application (SISKEUDES) conducted by (Imani, Annisa Nurul; Diana, Nur; Mawardi, 2021), (Arfiansyah, 2020) and (Sulina et al., 2017).



Research (Imani, Annisa Nurul; Diana, Nur; Mawardi, 2021) shows that the correct application of SISKEUDES application procedures is indicated to facilitate accountability reporting, produce reports that are accountable, relevant, accurate, and up-to-date as well as in the implementation of the APBDesa. latest and in the implementation of the village budget is carried out with orderly budget discipline. Research (Arfiansyah, 2020) states that the SISKEUDES application shares the ease of managing village finances from planning to reporting. planning to reporting. Everything is incorporated into the SISKEUDES application, very easy to use and equipped with the functions needed by village officials.

**Table 1.** Distribution of Implemented Villages that have SISKEUDES

No	Regency/City	Number of Villages	Bimtek (village)	Number of Villages That Have Implemented SISKEUDES
1	Regency. Sharpen	177	0	177
2	Regency. Coal	141	0	0
3	Regency. Dairy	161	0	161
4	Regency. Deli Serdang	380	0	380
5	Regency. Humbang Hasundutan	153	0	153
6	Regency. Karo	259	259	258
7	Regency. Labuhanbatu	75	0	0
8	Regency. South Labuhanbatu	52	0	0
9	Regency. North Labuhanbatu	82	0	0
10	Regency. Langkat	240	240	240
11	Regency. Mandailing Christmas	377	0	0
12	Regency. Nias	170	170	0
13	Regency. West Nias	105	105	0
14	Regency. South Nias	459	0	0
15	Regency. North Nias	112	0	0
16	Regency. Padanglawas	303	0	0
17	Regency. North Padang Lawas	386	0	0
18	Regency. Mr. Bharat	52	52	0
19	Regency. Samosir	128	128	0
20	Regency. Serdang Bedagai	237	0	0
21	Regency. Simalungun	386	0	0
22	Regency. South Tapanuli	211	211	211
23	Regency. Central Tapanuli	159	159	159
24	Regency. North Tapanuli	241	0	0
25	Regency. Toba Samosir	231	0	0
26	Gunungsitoli City	98	98	98

The implementation of the SISKEUDES app version 2. 0. 3 in advancing the quality of village financial accountability during the covid pandemic - 19 in Tulungagung Regency has been successful so far. Procedures for using the application SISKEUDES application is implemented according to existing procedures. The menus in the SISKEUDES application are also organized adequate with the village financial management process. Starting from the planning, implementation, administration and reporting. This is supported by the findings of a number of previous studies on the application of the village financial system application (SISKEUDES) conducted by (Imani, Annisa Nurul; Diana, Nur;Mawardi, 2021), (Arfiansyah, 2020) and (Sulina et al., 2017).



Research (Arfiansyah, 2020) states that the SISKEUDES application shares the ease of managing village finances from planning to reporting. Everything is incorporated into the SISKEUDES application, very easy to use and equipped with the functions needed by village officials. The role of the SISKEUDES app is aided by constant innovation to keep the SISKEUDES application running smoothly. In addition, research (Sulina et al., 2017) showed that the implementation of the SISKEUDES app in Kaba-Kaba Village brings convenience to its employees. The SISKEUDES application can produce output/final products in the form of letters and administrative reports in line with the rules of legislation according to existing transactions.

From the information above, it can be seen that there is an imbalance where there are villages that have implemented BIMTEK but have not implemented SISKEUDES and there are villages that have implemented SISKEUDES but have not implemented BIMTEK so that it can be identified that SISKEUDES which has been running in several villages in North Sumatra Province has not been successful implementation which is supported by the absence of BIMTEK regarding the implementation of Digital Village Government.

For Langkat Regency, based on the table information above, it can be seen that all 240 villages have implemented SISKEUDES until 2022 in the Village financial management function so that it can be concluded that the Implementation Level of SISKEUDES has been running and for the level of usefulness, the results of interviews with one of the Villages are described. in Langkat Regency, namely in Pematang Serai Village, with a description of the results of the interview as follows:

### **3.2. Planning**

Based on the results of interviews with the village head regarding SISKEUDES Planning, the following information was obtained:

*"Planning is in accordance with the Village Vision, Mission and Targets outlined in the RJPMD on SISKUEDES and the vision that is built is a vision which is a derivative of the Langkat Regency Vision so that there is synergy between the District's vision and the Village's vision."*

Furthermore, from the interview information above, the Researcher analyzed that the Planning and Budgeting through SISKEUDES in Pematang Serai Village was in accordance with SISKEUDES which had informed the Vision, Mission and objectives that had been clearly outlined in the RJPMD and the vision of the village being built was a derivative of the Vision of Langkat Regency.

### **3.3. Budgeting**

Based on the results of interviews with the village head regarding SISKEUDES budgeting, the following information was obtained:

*"The budget that is set out in the RJPMD and RKP has also been well inputted and detailed. Programs and sub-programs of activities are in accordance with their respective fields, but it is still very necessary to really need guidance on managing the operation of the budgeting system in a sustainable manner and input is still needed from village communities who are more critical in providing input on Musrebang activities."*

The budgeting process as outlined in the RJPMD and Village RKP can be said to be good and contained in the Village SISKEUDES which has been filled in with Budget information on each Revenue Menu from all Village Government Income and Financing/Expenditure on all Village Government Financing Activities in producing the Village Revenue and Expenditure Budget (APBDes).



### 3.4. Administration

Based on the results of interviews with the village head regarding SISKEUDES Administration, the following information was obtained:

*"Regarding Administration through SISKUEDES in Pematang Serai Village, it has been carried out in accordance with the 2018 SISKEUDES Module for Administration activities"*

### 3.5. Strategy for Successful Implementation of the Village Financial System (SISKEUDES) in Realizing Accountability in Pematang Serai Village

After the researchers were able to identify the Implementation of SISKEUDES in Pematang Serai Village, then the researchers conducted a study of the success strategies that had to be built by the Pematang Serai Village Government in realizing the Accountability function by first conducting an evaluation study of the implementation of SISKEUDES by looking at each of the Strengths, Weaknesses, Opportunities and Threats outlined. as follows:

**Table 2.** SWOT analysis

Strengths
<ol style="list-style-type: none"> <li>1. The village already has a clear and measurable Vision, Mission, Goals and Targets.</li> <li>2. The Village Has a Short Term and Medium Term Work Program.</li> <li>3. There is strong support from the Regional Government in facilitating Village Government needs for SISKEUDES.</li> <li>4. The Village Government already has an adequate organizational structure to support the implementation of SISKEUDES.</li> <li>5. The community has played a role in enhancing the oversight function of Regional Financial management.</li> <li>6. Most of the HR has a Bachelor's degree.</li> <li>7. The village already has complete and adequate facilities and infrastructure in managing village finances based on SISKEUDES.</li> <li>8. BIMTEK (Technical Guidance) has been implemented for Village Government apparatus.</li> <li>9. The village already has adequate and complete facilities and infrastructure to support the implementation of SISKEUDES.</li> </ol>
Weaknesses
<ol style="list-style-type: none"> <li>1. The Vision, Mission, and Goals of the Village still do not fully cover the needs and problems of the developing village.</li> <li>2. The bureaucratic process slightly hindered the maximal implementation of SISKEUDES.</li> <li>3. Reporting of village finances is sometimes delayed due to a lack of competent human resources.</li> <li>4. The community has not optimally carried out the oversight function on a regular and sustainable basis.</li> <li>5. Some HR do not have adequate experience in managing SISKEUDES.</li> <li>6. The need for more complete and updated facilities and infrastructure according to the needs of using SISKEUDES.</li> <li>7. The number of Technical Guidance (BIMTEK) implemented has not been sustainable.</li> </ol>
Opportunities
<ol style="list-style-type: none"> <li>1. There is a regulation regarding SISKEUDES which will still have the potential to develop in a positive direction</li> <li>2. There is support from the Provincial BPKP who is willing to assist the SISKEUDES-based village financial management process.</li> <li>3. There are sources of funding in developing HR competency in obtaining SISKEUDES training.</li> </ol>



### 3.6. Discussion

Pematang Serai Village is 1 of 18 villages in Tanjung Pura Subdistrict, Pekan Tanjung Pura Sub-District, Langkat Regency which has implemented a Digital-based Village Financial System, namely SISKEUDES. Pematang Serai Village now has 7 hamlets which are spread in close proximity to other hamlets. The condition of the people in Pematang Serai Village is that most of them work in the fields of Agriculture, Fisheries, UMKM, Livestock and the Tourism Sector and in 2022 Pematang Serai Village has many work programs such as Tourism Management, Village Tourism Promotion, Village Community UMKM, Community Health and Local Wisdom Ecotourism with Community and University support.

From the results of the research above, it states that the implementation of SISKEUDES in Pematang Serai Village has gone well but there are still some problems in the management of SISKEUDES such as up-to-date facilities & infrastructure that are adequate in management, continuous SISKEUDES training. Academically competent human resources so that they can be more expand the function of village financial management both in terms of information systems and directly. The results of this study are also in line with the results of the study Fanani, Z. (2018) which mentions implementation of village financial system applications in the Nganjuk district government with using this workshop is very effective and efficient but non-compliance with cycles and delays in disbursement of funds, capacity and personnel, development is not based on labor-intensive and does not fully describe the needs required by the village, and transparency of the use plan and accountability APBDesa is still low and in line with this also by Risandi, R., & Palenewen, JDO (2022) mentioned this in their research that the difficulties faced by the Bundar village apparatus namely on the internet network which is sometimes good and sometimes difficult, remember the application SISKEUDES is an online-based application of course in its operation requires an internet network.

Looking at this information, the Probematics in SISKEUDES-Based Financial Management is not only a village problem but also a problem for the Central Government which must support and synergize each other in realizing Good Governance and Digitalization in every aspect of government, namely from the Central Government to the Village Government.

Quality Vision and Mission that accommodate community needs, Development of Human Resources, Availability of Adequate Regulatory Instruments and Development of Quality New Facilities and Infrastructure must be built in a sustainable manner so that the aspects that have been built will continue to be maintained or improved again towards Good Village Governance .

### 4. CONCLUSION

The conclusion in this study is the identification of a successful implementation strategy from SISKEUDES in Pamatang Serai Village which is described as follows:

1. Improving the Quality of Village Vision, Mission and Goals that prioritizes national/regional development issues in accordance with the availability of available resources.
2. Improving the Quality of the Village Work Program in the RJPMD and RKP which have been analyzed by looking at the potential for income growth and the potential for village spending efficiency.
3. Improving the quality of human resources in producing SISKEUDES information through continuous assistance from BPKP.
4. Increasing the Development of Quality Human Resources through Cooperation Programs with educational institutions



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