

## Effectiveness of Using Village Financial Management System in Minahasa Regency

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### Abstract

The implementation of Law Number 6 of 2014 concerning Villages and its implementing regulations has mandated village governments to be more independent in managing government and various natural resources owned, including the management of village finances and assets. In terms of village finances, village governments are required to prepare reports on the realization of implementation and accountability reports on the realization of the implementation of the village revenue and expenditure budget. The Village Financial System Application (SISKEUDES) is designed in an integrated manner using simple and user-friendly features so that users can easily operate it. The Siskeudes application aims to ensure that village financial management, especially those sourced from village funds, can be managed cleanly and transparently. However, various problems have arisen along with the changes in the instrument. Problems with the quality of human resources, facilities and infrastructure, and policies that are not well understood by implementers in the field. The purpose of this study was to analyze the Effectiveness of Using the Village Financial Management System (SISKEUDES) in Rumbia Village and Kaayuran Bawah Village, South Langowan District, Telap Village, Eris District, Lolah Village and West Lemoh Village, Tombariri District, Minahasa Regency. This study uses a qualitative research method. Data sources are obtained from primary data, namely interviews and secondary data, namely supporting data in the field such as literature and documents. The results of the study indicate that the effectiveness of the use of the Siskeudes application in Minahasa Regency, reviewed from the Structural Aspect, appears to be running effectively, Reviewed from the Process Aspect. The effectiveness of the use of the Siskeudes application in Minahasa Regency is not balanced between villages, some villages experience a good and smooth process and From the Result Aspect, it can be seen that the Siskeudes application is very helpful for villages to manage village finances whose value is considered very large.

**Keywords:** Village Financial Management, Minahasa Regency, Qualitative Study

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### Introduction

The application of Information Technology is not only in the business sector, but also in the public sector, especially in providing services to the community. The presence of information technology is intended to accelerate the realization of good governance in a transparent, accountable, responsive, equal and inclusive, effective and efficient manner, following the rule of law, participatory, and oriented towards agreement. The growth of information technology infrastructure has a significant impact on various government tasks in all fields, including the field of public services by making breakthrough efforts in the development of information and communication technology such as providing internet access services so that villages are

included in the Universal Telecommunication Service Area (WPUT) which is ready with internet capabilities (smart villages) to overcome the digital divide which will be driven by the acceleration of the provision of internet access services from the sub-district level. This is in line with the normative provisions in Law Number 17 of 2007 concerning the Long-Term Development Plan for 2005-2025, which firmly states that the development of postal and telematics is directed to encourage the creation of an information-based society (knowledge-based society).

The use of information technology has increased rapidly to the point of reaching villages. The dependence on information technology is so great that an organization cannot exist and carry out its functions without utilizing advances in information technology. According to Arjang et al. (2023), the application of information and communication technology will make organizational performance more effective, efficient, and competitive. Along with this, the government has also entered a new era in providing services by utilizing digital-based information technology called e-government. E-government has an impact and changes to the structure and function of administration that is connected to external information infrastructure that is digital in nature. The use of information technology as a new instrument in providing services effectively and efficiently.

The implementation of Law Number 6 of 2014 concerning Villages and its implementing regulations has mandated village governments to be more independent in managing government and various natural resources owned, including the management of village finances and assets (Adhinata et al., 2020; Basri et al., 2021). Government policy disburses village funds in increasing amounts starting from IDR 20 trillion in 2015 to IDR 72 trillion in 2020 which is a form of government commitment to increasing development in villages. On average, village funds distributed to each village amount to IDR. 858 million used for development and empowerment of rural communities, this is to eradicate poverty and improve the quality of life of rural communities.

In terms of village finance, the village government is required to prepare a report on the realization of the implementation and accountability report on the realization of the implementation of the village revenue and expenditure budget. This report is produced from a cycle of village financial management starting from the planning and budgeting stages; implementation and administration; to reporting and accountability for village financial management. At this stage, the government must involve the village community so that the work programs and activities prepared can accommodate the interests and needs of the village community and are in accordance with the capabilities of the village, one of which is finance (Wisnumurti et al., 2020; Chan et al., 2021).

The development of Siskeudes was prepared from the start in order to anticipate the implementation of Law Number 6 of 2014 concerning villages (Indriani et al., 2020; Wardoyo et al., 2021). This village financial management application was initially developed by the BPKP Representative of West Sulawesi Province as a pilot project within the BPKP environment in May 2015. The success of the development of this application was then handed over to the Deputy Head of BPKP for Regional Financial Management Supervision after passing the Quality Assurance (QA) stage by the appointed Team. The implementation of the village financial system application in Minahasa Regency simultaneously began in 2018 referring to the Minahasa Regent Regulation Number 17 of 2018 concerning Amendments to

the Minahasa Regent Regulation Number 12 of 2016 concerning Village Financial Management.

This research was conducted in 5 (two) different villages, namely Rumbia Village and Kaayuran Bawah Village, South Langowan District, Telap Village, Eris District, Loloh Village and West Lemoh Village, Tombariri District. These villages are located in Minahasa Regency. However, in the implementation of the village financial system based on the researcher's observations, the five villages have differences, namely that some villages appear not to be running effectively and some have succeeded in implementing the system effectively and independently.

Several villages are still implementing the Village Financial System (SISKEUDES) application as a new part of financial management that was previously manual, such as Rumbia Village, Kaayuran Bawah. From the perspective of authority, all villages that are the research locations are villages that manage village finances or village funds sourced from the state revenue and expenditure budget (APBN). For the implementation of village government in order to improve the welfare of village communities (Sudrajat, 2023; Suyatna, 2021).

Meanwhile, in several villages in Minahasa Regency, their village financial management has used the village financial system. From the researcher's observations, village financial management through SISKEUDES in the management of each village has its own characteristics, some have been running well and are run independently by village officials and become pilot villages and some are still running manual financial management such as in Rumbia Village and Kaayuran Bawah.

The sampling of villages in this study took into account the characteristics of villages in Minahasa Regency, village position, resource quality, technology quality, researchers consider to influence village financial management. The implementation of information technology is not an easy implementation, obstacles can occur in all elements and elements that support it, this happened in the implementation of the Village Financial System (SISKEUDES) as part of e-government. Based on initial observations, researchers found that the development of the use of the Village Financial System (SISKEUDES) application in Rumbia & Kaayuran Bawa Villages had not been fully optimal. Where the village officials who were appointed to use the application had not fully mastered the application so that there were delays and errors in data input in Siskeudes, but the opposite was true in Lemoh and Lemoh Barat Villages, Tombariri District where the implementation of Siskeudes had been successful and run independently and became an exemplary village.

#### Previous Studies

Previous research aims to compare the research to be conducted with a number of studies that have been conducted by other people or parties. The things emphasized in previous research include: the concept used, the research approach and methods, the research results and their relevance to the research to be used. Several previous studies that can be used as references for this research include: (1) Alqi Faizah. 2022. Research entitled Analysis of the Implementation of the Village Financial System Application (Siskeudes) in Financial Management in Banyudono Village, Dukun District. This study aims to determine the effectiveness and obstacles or constraints of the implementation of the village financial system application

(siskeudes) in financial management in Banyudono Village, Dukun District. This study uses a qualitative approach with a qualitative descriptive research type. The data used comes from interviews with Banyudono Village. The data analysis uses data reduction, data presentation and data verification. The results of the study indicate that the implementation of the village financial system application (siskeudes) in Banyudono Village, Dukun District has been running effectively and efficiently in assisting the Banyudono Village Government in managing village finances. The financial management procedures carried out include the Planning, Implementation, Administration, and Reporting/Accountability stages. However, in its operation there are still obstacles that do not have a significant effect, namely the existence of a system error when it is being used, thus inhibiting the data input process. The village financial system has a very important influence on village government where a good village financial management system will create optimal accountability and transparency; (2) Gayatri et al., 2018. Research entitled Effectiveness of Siskeudes Implementation and Quality of Village Fund Financial Reports. This study aims to determine the effectiveness of SISKEUDES implementation on the quality of village fund financial reports. Village financial management is very important as part of the accountability of village funds provided by the government and has increased every year. The SISKEUDES application is used to facilitate the administration of village fund financial reports. The implementation of the SISKEUDES application will accelerate the completion of village fund financial reports accurately and on time. The population in this study was 46 villages in Bandung Regency that received village funds. The sample selected in this study was 30 villages. 18 villages participated in answering the questionnaires given with 73 respondents. The data collection technique was carried out by distributing questionnaires. The data analysis technique used simple linear regression. This study proves that the implementation of SISKEUDES is effective in the quality of village fund financial reports in Bandung Regency; (3) Rika Rahma. 2022. Research entitled Evaluation of the Use of the Siskeudes Application in an Effort to Improve the Quality of Village Financial Accountability (Case Study in Mattunru-Tunrue Village, Cempa District, Pinrang Regency). The method used is a qualitative research method. This study aims to determine the evolution of the use of the Village Financial System Application in Mattunru-Tunrue Village and the quality of village financial accountability after the implementation of the Village Financial System Application. Data collection techniques used are observation, interviews, documentation, literature studies, internet searching. This study uses the term informant, namely village employees who understand and are directly involved in the process of using the Village Financial System Application and the Mattunru-Tunrue Village community who feel the benefits of implementing the Application. The data analysis techniques used are data reduction, data presentation, and drawing data conclusions (Popenoe et al., 2021; Ayesha et al., 2020). From the results of the evolution of the use of the village financial system application in Mattunru-Tunrue Village, it is known that Mattunru-Tunrue Village routinely updates the version of the village financial system application every year, this is done so that the village can use existing and improved features or the latest features of the application to support the preparation of its financial reports. Then for the quality of financial accountability of Mattunru-Tunrue Village after the implementation of the Village Financial System Application, it was found that there had been an increase due to the implementation of the Principles of Village Financial Management and balanced with compliance with applicable regulations when managing existing funds.

Based on previous studies described above, there are several differences with this study besides the methods and theories used, the most different is the locus (research location), this study

was conducted in 5 different villages where from initial observations in village 1, namely Rumbia and Kaayuran Bawah, the use of Siskeudes has not been effective and the other 3 villages have been successful and effectively used. Therefore, this study then seeks the cause of the ineffectiveness and success factors for the use of Siskeudes.

## Methods

The location of this research was conducted in Rumbia Village and Kaayuran Bawah Village, South Langowan District, Telap Village, Eris District, Lolah Village and West Lemoh Village, Tombariri District, Minahasa Regency in the context of Village Revenue and Expenditure Budget Management Based on E-government Siskeudes Study to improve the welfare of village communities in Minahasa Regency. In this study, starting from the formulation of the problem and adjusted to the objectives to be achieved, this type of research uses a qualitative research type or method. Data sources come from Primary Data data is data obtained directly from the results of interviews with sources or informants who are considered potential and provide relevant and actual information in the field and Secondary data is as supporting data for primary data from literature and documents and data taken from reading materials, library materials, and research reports. Data collection techniques include observation, interviews and documentation. Data collection techniques consist of several stages such as: data reduction, data presentation and drawing conclusions.

## Results and Discussion

### General Description of Minahasa Regency

Minahasa is one of the regencies in North Sulawesi Province, located at the northern tip of Sulawesi Island. The area of Minahasa is a land area of 1,141.64 km<sup>2</sup> consisting of 227 villages, 43 sub-districts and 25 districts. The capital of Minahasa Regency is Tondano, approximately 35 km from Manado. The Tondano River is 41,100 meters long and flows into the Sulawesi Sea, its water originates from Lake Tondano which has an area of 4,278 hectares with a depth of 20 meters and is approximately 700 meters above sea level. The boundaries are as follows: (1) North: Sulawesi Sea, Manado City and Tomohon City; (2) East: Maluku Sea and North Minahasa Regency; (3) South: Maluku Sea and Southeast Minahasa Regency; (4) West: South Minahasa Regency and Tomohon City

Table 1. Area of Minahasa Regency by District in 2023

District	Area (km2)	Percentage
Langowan Timur	7,24	0,63
Langowan Barat	42,69	3,74
Langowan Selatan	69,65	6,10
Langowan Utara	8,27	0,72
Tompaso	17,32	1,52
Tompaso Barat	14,61	1,28
Kawangkoan	35,99	3,15
Kawangkoan Barat	19,27	1,69
Kawangkoan Utara	13,09	1,15
Sonder	52,52	4,60
Tombariri	56,43	4,94
Tombariri Timur	101,57	8,89
Pineleng	49,30	4,32

Tombulu	73,43	6,43
Mandolang	47,05	4,12
Tondano Barat	22,66	1,98
Tondano Selatan	25,34	2,22
Remboken	24,07	2,11
Kakas	88,85	7,78
Kakas Barat	45,16	3,96
Lembean Timur	76,94	6,74
Eris	33,25	2,91
Kombi	119,74	10,49
Tondano Timur	33,71	2,95
Tondano Utara	63,49	5,56
Minahasa	1.141,64	100,00



Figure 1. Map of Minahasa Regency Administratively, Minahasa Regency is Divided into 25 Sub-Districts Consisting of 43 Sub-Districts and 227 Villages

**Discussion**

The Siskeudes application is considered to provide convenience for its users (user friendly), namely even though the village apparatus has not been equipped with basic accounting knowledge, they can still use it through training, supported by implementation instructions and application manuals, and administer all sources of funds managed by the village. The purpose of implementing the village financial system (Siskeudes) is to facilitate financial reporting. In addition, it is also to organize village financial management optimally and as a control tool/benchmark for village financial management so that it does not go beyond the corridor of laws and regulations. With the implementation of the village financial system (Siskeudes), it is hoped that it can help the work of the village apparatus itself, so that the performance of the village apparatus improves and the use of the system can be more effective. The use of an ineffective information system will have a negative impact on the performance and quality of public sector organization services to the community. In the discussion section of the results of primary data and secondary data that researchers obtained in the field regarding the effectiveness of using the Siskeudes application at the designated research location, it is then

elaborated and discussed based on the theories used, namely (1) Structures, (2) Processes, and (3) Results (outcomes):

### **Structure**

Based on the results of the researcher's interview with the Minahasa Regency Village Community Empowerment Service, it can be seen that in terms of the structure of village financial management, the district and village parties refer to the rules made by the central government and then socialized and then understood by the regional and village governments which then results in internet-based village financial management. In addition, the understanding of government regulations provided is related to knowledge and understanding of government regulations in financial management including the use of the village financial system application (Siskeudes).

In Minahasa Regency, in general, it has been socialized and implemented by each village. The understanding of village officials has an impact on the preparation and presentation of financial reports that comply with Ministry standards and legislation. The assessment of the performance of village officials is based on an understanding of government regulations, namely that all village officials understand the applicable regulations, where the PMD periodically checks the use of the Siskeudes application (Liu et al., 2020; Siregar, 2021). Likewise, in making financial reports, village officials use the SOP (Standard Operating Procedure) made by the Minister of Home Affairs of the Republic of Indonesia Number 20 of 2018 concerning Village Financial Management. From the sub-district and village side, seen from the structural aspect, the effectiveness of the use of the Siskeudes application received the same response, where in a structured manner, this application is given and controlled from top to bottom, each village is under the coordination of the respective sub-district and there are sub-district employees who are responsible for providing understanding and helping the village if they experience difficulties.

Structurally, the use of the village financial system application in Minahasa Regency runs effectively and is accepted by the sub-district and then passed down to each village. Each village also has an operator who is trained and responsible for using the Siskeudes application.

Based on the results of field research from both primary and secondary data, the researcher concluded that from the structural aspect, the effectiveness of e-Government in the application of the Village Financial System (Siskeudes) is implemented in stages in a measurable and well-structured manner, where the legal basis for using the Siskeudes application is clear and socialized to the village level plus the presence of village assistants recruited by the government to assist villages in development and also community empowerment in the village.

### **Process**

At the process stage, the use of the Siskeudes application is carried out based on certain principles. Principles in SISKEUDES Principles are the values that inspire Village Financial Management, which are intended to give birth to principles that are the basis and must be reflected in every action of Village Financial Management. Principles and principles are useless if they are not manifested in action. According to Permendagri Number 20 of 2018, Village Finances are managed based on the following principles: (1) Transparent Namely the principle of openness and transparency, in the sense that all activities and information related to Village Financial Management can be known and supervised by other authorized parties. There is nothing that is covered up (hidden) or kept secret. This requires clarity on who, does what and how to implement it. Transparent in financial management means that financial information is

provided openly and honestly to the public (Bakhtiar, 2021). Its function is to fulfill the public's right to know openly and comprehensively about the government's accountability in managing resources. The management is entrusted to him and his obedience to laws and regulations (Salin et al., 2020). Lack of transparency in financial management can be seen from the lack of orderly and good financial administration. The existence of certain funds (non-budgetary/tactical funds/funds not included in the budget), which are only known to a handful of people, keeping information secret, and the public's ignorance of these funds. This provides the freedom for deviations/misappropriation by certain officials which have fatal consequences for both the public and the officials concerned. Thus, the principle of transparency guarantees the rights of all parties to know the entire process in every stage and guarantees access for all parties to information related to Village Financial Management. Thus, the Village Government is proactive and provides convenience for anyone, at any time to access/obtain/know information related to Village Financial Management; (2) Accountable This is a principle that means that every action or performance of the government/institution can be accounted for to parties who have the right or authority to request information on accountability. Thus, the implementation of activities and use of the budget must be properly accounted for, starting from the planning process to accountability. This principle requires the Village Head to be accountable and report on the implementation of the Village Budget in an orderly manner, to the community and to the government ranks above him, in accordance with laws and regulations; (3) Participatory This is a principle that means that every action is carried out by involving community involvement, either directly or indirectly through representative institutions that can channel their aspirations (Frega, 2021). Therefore, Village Financial Management activities, both from the planning, implementation, administration, reporting and accountability stages, must involve the community, stakeholders in the village and the wider community. Primarily, marginalized groups as beneficiaries of development programs/activities in the Village; (4) Orderly and disciplined budget This is a principle that means that the budget must be implemented consistently with recording of its use in accordance with the principles of financial accounting in the village. This means that village financial management must be in accordance with applicable laws and regulations.

From the results of the study through interviews with informants related to the process of using the Siskeudes application in Minahasa district, each village that was the location of the study received the same opportunity, namely training and mentoring from the district operator appointed by the Minahasa district government through the PMD service. In the process, the informants felt that the Siskeudes application had advantages and disadvantages, the advantages were that it made it easier for village officials to manage village finances, the use of paper was reduced and the possibility of errors could be minimized. The disadvantages were in the support system which was sometimes damaged or the internet quality was poor due to the location of the village being far from the city and internet coverage was still often disrupted. In addition, from the results of interviews with informants, there were obstacles to the quality of human resources that differed in each village. For example, in Rumbia Village, South Langowan District and Kaayuran Bawah Village, South Langowan District. Both of these villages experienced difficulties in the process of using the Siskeudes application.

## Results

The results of the study show that with the village-level financial system, village-level financial managers feel different. Before the implementation of SISKEUDES, the village government used Excel and Word to create reports manually. The length of production time depends on the

amount of budget received by the village and the number of activities. The time required for manual production is usually 1 (one) month. The application developed jointly by the Financial and Development Supervisory Agency (BPKP) and the Ministry of Home Affairs meets the needs of villages for easy financial management. Although villages have a lot of money, village understanding of village-level finances is rarely managed by the village before. SISKEUDES is a solution provided by the government. This application is supported by the Regulation of the Minister of Home Affairs Number 20 of 2018 concerning Village Financial Management.

From the output side, it can be said that the effectiveness of village financial management through the SISKEUDES application is based on village needs that adjust to village conditions. What is needed by the village from the planning stage to the reporting/accountability stage to provide convenience for village officials in financial management, starting from the speed of obtaining applications to accelerating the process of completing financial reports efficiently.

Judging from the research results, one of the results felt by the village government in using the Village Financial System (SISKEUDES) is the ease of making and reporting. Ease in preparing reports can bring changes to village financial management, which is in line with one of the objectives issued by the SISKEUDES application, namely to provide convenience for village financial reports. Thus, the village government can work effectively and efficiently in preparing financial reports. The same report format makes it easy for interested parties to understand the report. In addition, the results of village financial management through Siskeudes are easy data entry.

Based on the results of the study also through the interview process with the Village Law and Village Officials who acknowledged that SISKEUDES can help villages to manage village finances whose value is considered very large. The specific benefits felt by the village are facilitating financial management, reducing the risk of embezzlement, and increasing security. The biggest obstacle faced by the village during the transition period of this system is Human Resources (HR). This HR problem concerns the understanding of village officials in operating SISKEUDES. Age factors, educational background, and adaptation processes are the main things that underlie HR problems in the village.

## **Conclusion**

The effectiveness of the use of the Siskeudes application in Minahasa Regency seen from the aspect of structure and results shows effective results where the structure is clear the use of the Siskeudes application so that it produces good results too, but at the process stage there are still some obstacles, the biggest of which is the problem of uneven human resources, the ability of officials in each village is different. These problems Age factors, educational background are very influential. In addition, since the use of the Siskeudes application, there has been an increase in performance carried out by the Village government, namely where before using the Siskeudes application, the village government in Minahasa Regency managed village finances manually so that it took a long time to report, but with this application it shortens the reporting time. Another problem is the availability of facilities and infrastructure such as computers and laptops in the village. However, in principle the use of the Siskeudes application in Minahasa Regency was well received by the District Government and Village Government with all its advantages and disadvantages.

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