

# A Need Analysis and Instructional Strategy in the Village Financial Administration Through Village Financial System Media

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**Abstract**—This study aimed at analyzing the needs and an appropriate instructional strategy related to village financial administration. The study used a development method, following the stages of the potential and the need problem in the instruction and the need of village apparatus in administrating the village finance, analyzing the village apparatus inputs, management organization, developing instructional objectives, determining the instructional strategy through village financial system media. The material needed in the administration of the village finance include village income and expenditure budget plan, village assets report, general cash book, village bank book, tax book, payment authorization, purchase accountability statement, monthly cash book closing entries, receipt ledger, expenditure ledger, and village income and expenditure budget. The instructional strategy in the village finance administration through village financial system media was done by preparing the needs in the Microsoft Excel program by using the sheets available.

**Keywords**—*instructional strategy; administration; village financial system media.*

## I. INTRODUCTION

Villages receive more attention from the government, by providing them with funds that can be used to develop and make the village prosperous. According to [1] “Villages are villages, and customary villages or what are called in other names, henceforth is called Village, which is a unit of legal community with its borders and has the authority to regulate and manage its administration, the local people’s interest based on the initiative of the community, rights of its origin, and / or traditional rights that are recognized and respected in the system of the nation of the Unitary State of the Republic of Indonesia” [1].

The financial assistance obtained by the village has to be accounted. The Development Finance Controller, according to Presidential Regulation No. 192 of 2014, has been given a mandate to oversee the financial accountability and national development that aims at “improving the reliability in the administration of the internal supervisory function, quality of the internal control system, and quality needed to improve the organization of the Development Finance Controller” [2]. The overseeing of the accountability of village financial management

is an implementation of the national development priorities. The Development Finance Controller participates and gives its full support to the effort of all the village administration to make its finance accountable. Hence, the Development Finance Controller has made a grand strategy in the form of policies and concrete steps in overseeing the village finance. One of the concrete steps taken by the Development Finance Controller is developing Village Finance Management System application. This application is called village financial system (or in acronym it is called “*siskeudes*” that stands for Sistem Keuangan Desa in Bahasa Indonesia). Thus village application system has been prepared since the beginning in the effort to anticipate the implementation of Act No. 6 of 2014 about Village. This preparation is parallel to the greater attention given by Committee XI of Need Analysis and Instructional Strategy in the Village Financial Administration through Village Financial System Media.

The House of Representatives of the Republic of Indonesia and the Anti-Corruption Commission had a launching which was done on July 13, 2015 as a realization toward a question of the Commission XI on March 30<sup>th</sup>, 2015, which asked a question on when exactly the application made by the Development Finance Controller would be finished and could follow the Anti-Corruption Commission of the Republic of Indonesia’s recommendation to design a village finance system together with the Ministry of Internal Affairs [3].

The *Siskeudes* Application is based on the regulation on the village financial management which was effective at that time, i.e., the Regulation of the Ministry of Internal Affairs No. 113 of 2014 on Village Financial Management. The final release of the *Siskeudes* Application was the V1.0.R1.06, which was effective until the writing of the 2018 fiscal year Village Development Budget Report [4].

This *Siskeudes* Application can help villages in managing their finance based on the principles of transparency and financial accountability, so that all villages are required to use this *Siskeudes* application in managing their village finance. From the initial observation that has been made in the villages

like Titab Village, Pelapuan Village, Ume Jero Village, Gerokgak Village, and Tajun Village, a problem was found regarding the use of the village finance system application which are still difficult to be used by the people. A similar finding was shown in a previous study [5] in which revealed that by using a SUS (System Usability Testing), the average satisfaction score of 20 respondents who came from different parts of Bali Province concerning the village finance system was on the whole 62, which indicates that *siskeudes* had the average score of 62 (the average score from the SUS questionnaire was below 70) which means that the usability system was below the mean score (not good enough). However, the average score of 62 can be categorized as satisfactory enough in the use of the village finance system [5].

The constraints encountered in the use of village finance system according to Jehan M. Malahika in his article concludes that there were still aspects of financial reports that were not included in the process of data-input into the system, because these financial reports were still conducted manually [6]. Because the mean score of the village finance system was categorized as satisfactory enough score, the village apparatus who used the system need to be given a training about the village finance system.

Act No. 20 of 2003 on National Education System, which is the basis of national education in Indonesia, explains that “education is taken to mean a conscious and planned effort to realize a learning condition and a teaching and learning process to make the students active in developing their self-potential to have religious spiritual strengths, self-control, personality, intelligence, noble characters, and skills required to them, the society, the people, and the nation” [7].

The word strategy comes from the Latin word *strategia*, which means “the art of using a plan to achieve the objective.” [8]. Dick & Carey (1990) believe that an instructional strategy is one of the main components of the instructional materials. This means, instructional strategy should be one of the main considerations that determines the teaching procedures and the of the stages of learning activities, because teaching strategies are useful for facilitating the teachers in helping students to achieve certain instructional objectives. They further argue that instructional strategy is more than just a series of teaching procedures or stages of learning activities; rather, it also includes the organization of materials or an instructional program package which will be conveyed to the students [9, 10].

In line with Dick and Carey, reference [8] also argues that an instructional strategy consists of all components of instructional materials and a set of procedures, which will be used to help the students to achieve certain instructional objectives. It is insisted that an instructional strategy can also be interpreted as a pattern of instructional activities, which is selected and used contextually. This means, the design of the teaching learning process into which the instructional strategy is implanted will have to be adapted in relation with the

students’ characteristics, the school’s condition, and the condition of the surrounding environment [8].

Gerlach & Ely (1980) as quoted in [8] and [11] emphasize the need to synchronize the instructional strategy with the instructional objectives. This is to ensure that the instructional activities will run smoothly. In this case, the teaching method and techniques are designed and selected to facilitate learning so that students can achieve the instructional objectives. They also insist that word method and technique are often used interchangeably, Gerlach & Ely (1980), in which both can be observed in every instructional process, as the means used by the teacher to direct the students’ activities toward the objectives to be reached. They insist that an effective teacher should always be ready at with various methods (techniques) to ensure the instructional activities run smoothly and the students can achieve the learning objectives effectively [8]; [11].

Winarno Surakhmad (1986) proposes a different opinion, however. As quoted in [8], he insists that a method is the way, which has a function as a means to achieve an objective. This is applied by both the teacher (teaching method) and the students (method of learning). The better the method used, the more effective the attainment of the objectives. On the other hand, technique is more implemental where method is more procedural. This means techniques are implementation of methods, as what really happens in the classroom as outlined by the method [8].

According to [12] teaching and learning strategy are the general pattern of teacher’s activities in realizing the teaching and learning activities to achieve the instructional objectives that have been determined. It is emphasized that there are 4 basic strategies in the teaching and learning activities, namely (1) identifying and determining specification and qualification in behavioral and personal change of the students as expected; (2) selecting a teaching and learning approach; (3) selecting and determining the procedures, methods, and techniques of teaching and learning that are regarded the most appropriate and the most effective and (4) determining the norms and minimal limit of success [12].

Quoting Tabrani, reference [12] also elaborates the classifications of teaching and learning strategies as follows: 1) the basic concepts of the teaching and learning strategy; 2) the target of the teaching and learning activities; 3) the teaching and learning process as a system; 4) the nature of the teaching and learning process; 5) the students’ entering behavior; 6) the students’ learning patterns; 7) selecting the teaching and learning system; 8) organizing learning groups; and 9) managing or implementing the teaching and learning process. From the classifications, the teacher’s ability in understanding the teaching and learning process and the learning theories are very important. In addition, the important role of learning resources. In this case, appropriate literature is very urgent in the learning process, because that will stimulate the students to understand more about the instructional material that is being focused on [12].

Reference [13] summarizes three types of instructional method, namely (a) instructional contents organization strategy (b) instruction communication strategy; and (c) instruction management strategy. It is explained that instructional content strategy is the method for organizing the contents of the subject area selected to be taught. The term organization refers to actions such as selecting contents, organizing contents, drawing diagrams, formats and other things that are of the same level as these. In the meantime, instruction communication strategy is the method to communicate the instruction to the students to receive and respond to the inputs from the students [13].

Next, instruction management strategy is explained as the method to organize the interactions among the students with the variables of instructional contents organization and communication. It can be differentiated into two types, namely the organization strategy at the macro level and that at the micro level. The micro strategy refers to the method for organizing the instructional contents that vary from one concept procedure or principle from one to another. On the other hand, the macro strategy refers to the method for organizing the instructional contents that involve more than one concept or procedure or principle. The macro strategy is concerned more with how to select, to organize, or synthesize and sum up the most relevant instructional contents [13].

An appropriate instruction strategy can improve the quality of the instruction. By using a suitable instructional strategy that is suitable for administrating the village finance it is expected that the village finance administration will be better as realized in the adequate quality of the report as the instrument to account for the finance.

According to reference [14], "village finance is all rights and obligations of the village that can be evaluated with money and all that takes the form of money and goods that are associated with the implementation of the rights and obligations of the village [14], in which, "the administration of income and expenditure as intended in Clause 35 number (2) uses general cash book b. Tax subsidiary cash book; and bank book" [14].

In managing the village finance, the most important thing that can be implemented in managing village finance is involving the people in order to do an activity with self-management pattern, using local employees and using the raw materials that are available in the village with the self-management pattern which means that the planning and implementation of the activities are done autonomously by the village, so that the money used for the development will not flow out of the village. By using the local employees, it is expected that the implementation of the activities will absorb the employees and give them incomes to those who are working. On the other hand, the use of local raw materials will give income to the people who have the raw materials. [15]

Reference [16] emphasized that there is a need for a synchronization of regulations, coordination, and synergizing implementations that have to be "extraordinary" among the stakeholders especially at the level of policy makers and

decision makers and the implementers of the policies of the village administration and finance management. Including in this is to overcome problems and fill in as well as cover the potential which is full of holes in incomplete regulation problems.

To be able to use the village finance system well, a model of training has to be developed that contains an appropriate strategy, so that the village apparatus can understand the village finance administration system and use the village finance system better.

## II. METHODS

The design of this study in this activity was the "model of development of instructional materials which, according to Sugiono, contains the steps of need analysis in instruction and need analysis of the village apparatus in the village finance administration, analysis of the village apparatus' input in the village finance administration, management organization, and determination of the instructional strategy through the village finance system media [17]. The subjects of this study were the users of the village finance system who lived in Bali Province. The data were collected by using instruments which consisted of: (1) observation guide, (2) questionnaire, (3) interview guide and (4) document study.

The data were analyzed by using the qualitative data analysis procedure by analyzing the instructional objectives, the village apparatus's inputs, and learning strategies as well as instructional media.

## III. RESULTS AND DISCUSSION

Based on the results of the interview and questionnaire the analysis of the instructional media needed in understanding the village finance system, the activities, materials, and documents that are related to the village finance system that need to be prepared include:

(1) Preparing the computer configuration parameters that are related to the configuration setting, data configuration, in accordance with the dates that are used in Indonesia, the local government configuration, that consist of two province digits and two regency digits, the district and village codes parameters, village income and expenditure account parameters, activity parameter, source of fund code parameter, price unit standard parameter, operational purchase parameter, corollary mapping, and village cash account;

(2) Preparing data on the strategic program that contains vision, missions, objectives and target of the village administration, the village middle range development plan, the village financial and development plan in accordance with the Appendix to the Regulation of the Ministry of Internal Affairs no. 20 of 2018 on Village Finance Management [18]

(3) Completing the writing of the village budget and income, with every village income and expense; and

(4) Preparing transaction invoices of the activities done both in the form of receipt and expense that have occurred, data about advance payment, preparing documents of activities accountability, records and payment of taxes to the state cash book by collecting expense tabs, data on interest income, and bank administration cost [3].

Similarly, according to Yabbar *et al* (2015) as quoted in reference [15], the materials that are needed include the village income budget and expense plan, the village assets that contain the village assets and liabilities, general cash book, the village bank book, tax book, payment authorization, statement about purchase accountability, monthly cash book closing entries, receipt cash ledger, expense cash ledge, and the village income and purchase budget.

The instructional strategies in the village finance administration through the village finance system media can be seen in table 1.

TABLE I. STAGES OF INTRUCTION IN THE VILLAGE FINANCE ADMINISTRATION THROUGH THE VILLAGE FINANCE SYSTEM MEDIA

No	Stages	Instructor 's Activities	Village Apparatus Activities
1	Orientation of the Village Apparatus to the village finance administration	Instructor explains the objective of the instruction, explains the needed logistics, motivating them to be involved in the instructional activities, discussing the objectives of the instruction and communicating the evaluation that will be used in evaluating the activities and the abilities of the village apparatus.	Preparing logistics needed in the instructional process
2	The activity of understanding materials needed in administrating the village finance administration	Instructor helps and motivates the village apparatus to collect information and to understand the village finance system	The village apparatus prepare the documents needed in the village finance system
3	The instructional activities in the village finance administration	Instructor motivates the village apparatus to collect documents needed and to write them in the Microsoft Word and Excel.	Collecting documents to support the village finance administration such as using Microsoft Excel and Word
4	The activity in using the village finance administration application system	Helping the village apparatus to use the village finance system application	The village apparatus use the village finance system apparatus according to the village finance book with supporting data that have been prepared at the previous stage
5	Presenting the report on the administration	Helping present the village finance report.	Writing and printing the village finance

No	Stages	Instructor 's Activities	Village Apparatus Activities
	of the village finance.		administration report
6	Evaluating the learning achievement	Instructor helps the village apparatus in evaluating and giving the next task	Joining the evaluation and submitting the tasks as materials in the instructional evaluation process.

On the first stage of the first sheet of the media used to prepare the materials before entering them into the village finance system or Microsoft excel can be made the village income and purchase budget as in figure 1.

Figure 1. An Illustration of the Village Income and Purchase Budget Plan (Source: modified from Yabbar *et al.* 2015)

On the second sheet the village asset report can be made by containing asset and liabilities, which can be seen in figure 2. Then, on the third sheet and other sheets, we can made general cash book, village bank book, tax book, payment authorization, a letter of purchase accountability, monthly cash book closing entries, receipt ledger, expense ledger, and village income and purchase budget.

Figure 2. An illustration of Assets Owned by a Village (source: modified from Yabbar *et al.* 2015)

From Figure 2 it can be seen that a Report of Assets Owned by a village contains current asset, non-current asset, short term liabilities, and village asset at a certain period. The amount of asset has to be the same as that of the amount of liabilities and net asset.

On the next sheet, general cash book and other account books that are related to the transactions that occur in the village government such as account receivable, inventory ledger that contains information on name of account, data column, information column, evidence number column, debt column, credit column, and balance column. At the end of the period according to the schedule that has been determined the amount of final balance is the same as that in the final balance that will be posted to the village asset report.

The format of the general cash book consists of number, date, account code, description, receipt and expense, transaction invoice column, cumulative expense and balance. On the next sheet receipt book or income book and expense book that have the format, such as account name, transaction date column, invoice number column, description column, and balance column. The final amount of the balance of each account available in the ledger at the end of the period or in accordance with the schedule that has been determined can be posted or entered into a report of the realization of the village income and purchase realization. The village income can come from various sources such as from the village business, self-participation, and people mutual help, income from lease of equipment, buildings or other facilities that the village own. Grants from the third party etc., which are legal incomes. The village purchase account can take the form of purchase in the sector of government administration, purchase in the sector of the implementation of village development, purchase in the sector of social education, purchase in the sector of social empowerment, and unexpected purchases which include purchase in the sector of regular income and incentives, employees purchase, other operational purchases, capital good

purchase, goods and services purchase such as office stationary, etc. The report of the realization of the village income and purchase budget can be seen in Figure 3.

Figure 3. A Report of the Realization of the Village Income and Purchase Budget (Source: modified from Yabbar *et al.* 2015)

This report of the realization of the village income and purchase budget is used to assess the performance of the village government, in general if the realization has a positive value, it means that the village performance is good.

#### IV. CONCLUSION

The materials needed in administrating a village finance administration to facilitate the use of the village finance system among others are the village income and purchase budget plan, the village asset report that contains the village assets, liabilities, general cash book, village bank book, tax book, payment authorization, a letter of purchase accountability, a monthly cash book closing entries, receipt ledger, expense ledger, the village income and purchase budget. The instructional strategy in administering village finance is through the village finance system media by preparing the needs in the Microsoft excel program by using the sheets available.

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