



Effectiveness of Village Government Performance in Managing Village Finances Through the Village Financial System Progra

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Abstract. This research aims to examine the effectiveness of the performance of the Mireng Village Government, Trucuk District, Klaten Regency in managing village finances. An interesting problem finding for research is maintaining village financial management methods which were previously carried out manually using forms, whereas currently they have switched to using an information system, namely using the Village Financial System program or commonly called SISKEUDES. The existence of new regulations governing information system-based village financial management requires an adaptation process carried out in stages so that it can run in accordance with the objectives of the SISKEUDES program. As a step to examine this problem more deeply, researchers used Gibson's performance effectiveness theory which consists of seven indicators, namely productivity, quality, efficiency, errors, satisfaction, excellence and development. The aim of this research is to determine the effectiveness of the Village Government's performance in managing village finances through the Village Financial System program carried out at the Mireng Village Government and to determine the obstacles and challenges experienced in managing village finances. The research was conducted using qualitative descriptive research methods. The data collection techniques used in this research were carried out through observation, interviews and literature studies using documents available at the Mireng Village Government office. Based on the research conducted, research results showed that the performance of the Mireng Village Government in managing village finances through the Village Financial System (SISKEUDES) program was measured from indicators of productivity, quality, efficiency, disappointment, satisfaction and development was effective, but the excellence indicator needed improvement. performance during the reporting process of each activity carried out so that there can be more order and administrative discipline. Due to changes in regulations regarding village financial management, the Mireng Village Government is gradually adapting what was previously done manually, to now be done on the basis of an information system. In its implementation, obstacles arose such as an unstable network, there was only one SISKEUDES operator, namely the Head of Finance of the Mireng Village Government, discipline and orderly administration of reporting from the implementation of activities had not gone well, but the obstacles that occurred from each field helped each other so that they could be resolved well. To face the challenges that exist in the

environment, the Mireng Village Government seeks to synergize both with Village Institutions and with the community in order to create accountable, transparent village financial governance, with community support and participation.

Keywords: Performance effectiveness, organizational performance, Village Financial Management, SISKEUDES

1 Introduction

Effectiveness is the achievement of the organization's goals regarding the efficient use of existing resources, including human resources, facilities and infrastructure as well as the models and methods used, which can be seen from the aspects of input, process and output [1]. Measuring the effectiveness of a program requires various points of view, someone who carries out the assessment, as well as someone who interprets it. Basically, organizational effectiveness is the effectiveness produced by the effectiveness of individuals and groups that become one so that it is expected to be able to provide higher achievements than the sum of the achievements of each individual or group.

Performance is an achievement process that can produce output from the efforts made by each individual and organization. Within the scope of work, the village government consists of the village head and all village officials whose duties are to implement the village government system in order to be able to create welfare and community development in the village. The village government as the smallest government implementer has an important role in administering government both in services and development. With Law Number 6 of 2014 concerning Villages, it will become a guideline for village government officials to carry out their duties to achieve the goals that have been set. The establishment of a financial sector in village government aims to increase the professionalism of village government officials so that they are able to support the government's success in managing village finances.

Village financial management is an important thing in carrying out the village government system so that how the Village Government manages village finances will easily become the focus of the community regarding how to apply the principles of transparency, accountability, community participation, as well as orderly and disciplined budgets, especially current village financial management. It is system-based through the Village Financial System (SISKEUDES) program. In order for village financial management activities to be carried out well, competent human resources are needed and supported by clear systems and procedures. Therefore, the organizational structure and job descriptions of financial managers can be used as a reference in managing village finances.

Based on the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 20 of 2018 concerning Village Financial Management, it is explained that village finances are the rights and obligations of the Village which can be valued in money as well as everything in the form of money and goods related to the implementation of rights and obligations that must be implemented by the Government. Village. These rights and obligations give rise to income, expenditure and financing which must

be properly regulated in village financial management. Based on Klaten Regent Regulation Number 6 of 2021 concerning Amendments to Klaten Regent Regulation Number 63 of 2018 concerning Village Financial Management, it is explained that the Village Financial Management Authority Holder, abbreviated as PKPKD, has the authority to carry out village financial management as regulated in the Decree of the Village Head who has exercised some power. PKPKD. Then through the village treasurer as an official appointed by the Village Head who is included in the village secretariat staff or from other village officials in charge of administrative affairs and administering village finances.

Village financial management is carried out for 1 (one) budget year starting from January 1 to December 31, where allocations are sourced from the State Revenue and Expenditure Budget and Regional Revenue and Expenditure Budget. The village financial management process is currently supported by the provision of a technology-based system, namely the Village Financial System (SISKEUDES), which can make it easier for the Village Government to present a financial report that is accountable, transparent, and can also be completed within the specified time limit [2]. SISKEUDES contains important information from each expenditure budget to transactions related to economic activities by the village government in order to avoid misuse of village finances.

Starting to implement the use of the SISKEUDES application in managing and reporting village finances, village government officials must be able to adapt to the transition between manual financial management and using this application. With the transition in village financial management, the Mireng Village Government faced a problem, namely the availability of a limited number of Human Resources, totaling 8 people. Moreover, village financial management is only carried out by 1 financial officer, which makes Mireng Village Government officials experience difficulties, where the educational background of officials who run information technology systems such as SISKEUDES does not support when operating the new features that appear in SISKEUDES.

Village Government capacity is the ability of government officials in the aspects of knowledge, attitudes and skills when carrying out Village Government functions [3]. The human resource capacity of the Village Government apparatus determines success in village development so that adequate apparatus capacity can make improvements in village government, especially in efforts to improve the standard of living of village communities and to overcome poverty [4]. The quality of human resources within the Village Government is one of the factors that can increase productivity in agency performance so that competent and skilled human resources are needed as an effort to encourage increased performance of village government officials. In this case, according to James L. Gibson, there are indicators for measuring the effectiveness of Village Government performance, namely productivity, quality, efficiency, flexibility, satisfaction, excellence and development [5].

Through the Village Financial System (SISKEUDES) program, the performance of village government officials in managing village finances becomes more effective. The quality of performance of village government officials, especially in managing village finances professionally, can create an independent and prosperous village community. In carrying out government, the village government should show optimal performance

in order to realize the achievements of the activities carried out based on the vision, mission and goals of the village government. In managing village finances, a system has been created which can adequately show the effectiveness of the village government's performance between the funds allocated and the targets achieved.

This research will examine the effectiveness of the performance of the Mireng village government, Trucuk District, Klaten Regency in managing finances through the Village Financial System (SISKEUDES) program and the obstacles and challenges faced. The research location was carried out at Mireng Village Government, Trucuk District, Klaten Regency. This research is included in qualitative research which is based on the natural conditions of the object and the researcher is the main instrument. The results of data collection are then described in the form of words and sentences that are arranged coherently based on the facts and problems that occur in the research object. The research subjects consisted of village officials, such as the village head, village officials who manage village finances and implement the Village Financial System (SISKEUDES) application, and the RT Head. This research uses several data collection techniques, including observation, interviews, and literature study.

Previous research is an important part of the basis for preparing this research. There are three studies on the effectiveness of village government performance that influence village financial management used in this research. First, research with the title Analysis of Village Apparatus Performance in Village Fund Management in Jonjo Village, Parigi District, Gowa Regency with research results showing that the quality of performance of village government officials is good so that in the management, implementation of duties and functions of managing the Village Fund Budget (ADD) and Funds Village (DD) in Jonjo Village, Parigi District, Gowa Regency is carried out based on the principles of government administration in implementing village government programs [6]. Second, research entitled Analysis of Village Government Performance in Managing Village Funds in Toma District, South Nias Regency with research results showing that the performance of village government in managing village funds in Toma District, South Nias Regency uses five performance effectiveness assessment indicators, namely productivity, service quality, responsiveness, responsibility and accountability which show the results that managing village funds is quite good, in accordance with applicable administrative procedures and principles [7]. Third, research with the title Effectiveness of Implementing Village Financial Management Practices Based on the Village Financial System (SISKEUDES) in Solan Village, Jaro District, Tabalong Regency with research results namely the effectiveness of village financial management practices based on the Village Financial System (SisKeuDes) in Solan Village, Jaro District, Tabalong Regency, included in effective category [8].

2 Result and discussion

In managing the finances of Mireng Village, it uses the basis of Regent Regulation Number 6 of 2021 concerning Amendments to Klaten Regent Regulation Number 63 of 2018 concerning Village Financial Management, which aims to ensure that the implementation of tasks is in accordance with the standards for implementing the main

tasks and functions of Village Government officials tasked with managing village finances. In this case, the Village Head together with the Head of Finance and the Village Secretary work together in managing village finances starting from the planning stage to the accountability stage for the use of village finances. As an effort to determine the performance of the Mireng Village Government in managing village finances through the Village Financial System (SISKEUDES) program, in conducting this research, Gibson's theory was used, namely effectiveness with indicators used including productivity, quality, efficiency, flexibility, satisfaction, excellence, and development.

2.1 Productivity

In the productivity indicator which assesses the output produced by the Mireng Village Government, Trucuk District, Klaten Regency in managing village finances through the Village Financial System program based on the results of interviews conducted with the Head of Finance of the Mireng Village Government, the productivity indicator can be assessed as good because in carrying out the task of managing village finances, the Mireng Village Government together with Village Institutions consisting of the Village Consultative Body (BPD), Village Selective Enterprises (BUMDes), RT RW, PKK, Karang Taruna, Community Empowerment Institutions, Traditional Institutions, and Linmas can carry out their main duties and functions properly in accordance with applicable regulations. For each activity carried out, the Mireng Village Government produces output in the form of an accountability report containing the results of the activity and the budget used.

The obstacles that arise in the village financial management process are unstable networks. Information system-based financial management requires a strong network so that managing transactions from the activities carried out can run smoothly so this is a challenge for the Mireng Village Government to improve the quality of the network so that it can support the Village Government's performance to be more productive. This can be followed up with budgeting for the next budget year.

2.2 Quality

In terms of quality indicators in managing village finances, the quality of the Mireng Village Government's performance is needed both from an insightful and moral aspect because it is related to the implementation of activity budgets that require quality resources so that efforts to achieve the goals and targets that have been set can run optimally. Based on the results of interviews conducted with the Village Head and Secretary of Mireng Village as well as the results of literature studies conducted by researchers, it can be assessed that the performance quality indicators of the Mireng Village Government can be assessed as good because from the human resources aspect, namely the SISKEUDES operator which is run by the Finance Head of the Mireng Village Government has provided maximum performance and in carrying out its main duties has complied with the procedures stipulated in village financial management. Apart from that, village financial management is also supported by good facilities so that in

carrying out the SISKEUDES program it can support the effectiveness of village financial management by applying the principles of village financial management.

In managing village finances, the Village Government still experiences obstacles in planning related to how to conduct consensus deliberation to make the best decisions so that planning can include input to achieve goals. However, the Mireng Village Government in facing the obstacles that arise has resolved it well in planning and implementation to minimize conflicts within it. The challenge for improving the quality of the Mireng Village Government's performance in managing village finances is the principled strength to always maintain the principles of accountability and transparency in managing village finances.

2.3 Efficiency

Efficiency in carrying out the village financial management process, the Village Government in order to produce good output for the input provided, supported by existing resources by maximizing the available time [9]. Based on the results of interviews conducted with the Head of Mireng Village and the Head of Finance of the Mireng Village Government as well as literature studies on efficiency indicators, it can be assessed as good because the Village Government's performance in managing village finances is able to produce output in the form of accountable budget realization reports because it is supported by qualified resources. from the financial management apparatus and the facilities used.

The efficiency indicator is still hampered by limited human resources as the SISKEUDES operator only has one person so that village financial management can only be done alone because the structured system means transaction activities are carried out one by one and the SISKEUDES program is not yet multitasking. Then the challenges faced in the efficiency indicators can be seen that managing village finances based on SISKEUDES requires accuracy in inputting every transaction carried out in each activity to avoid errors so that the reports produced can be accounted for.

2.4 Flexibility

Flexibility at work has a positive and significant impact on employee performance [10]. Village government officials who are able to adapt so that they are able to follow the changes that occur. Flexibility in carrying out the main tasks and functions of each field in Village Government will make it easier for government officials to deal with unforeseen circumstances. The changes that occur can take the form of changes in regulations, to changes in organizational structure. Based on the results of interviews conducted with the Village Secretary and Head of Finance of the Mireng Village Government as well as the results of literature studies on the SISKEUDES program, the flexibility indicator can be assessed as good because during the pandemic it was able to adapt to changes that occurred both in program preparation, fund allocation, administration in the SISKEUDES program .

During the COVID-19 pandemic, there was an additional menu, namely the Unexpected Expenditures (BTT) menu, which contained a report on the realization of the

use of budget funds in accordance with applicable needs and regulations in the context of handling the COVID-19 pandemic. Changes to regulations, programs and activities that must be implemented immediately based on the results of field observations, the Village Government can implement well and cooperate with each other in carrying out activities.

In the flexibility indicator, obstacles arise related to the uneven ability of Village Government officials and Village Institutions so that there are differences in dealing with changes in the Mireng Village Government environment, so it takes time to implement changes. It is still a challenge for the Village Government to realize equal capabilities in every field and institution that helps villages in carrying out programs and activities so that they are ready and able to adapt to changes based on current developments.

2.5 Satisfaction

The work environment, cooperation between Village Government officials has an influence on satisfaction in carrying out the main duties and functions of each field so that they can meet the needs and interests of the community, as well as the output produced in accordance with the mutually agreed goals. Managing village finances requires cooperation so that it will create synergy between Village Government officials in the process of managing village finances so that the government system can run and show progress. Satisfaction with performance will arise if the tasks assigned are supported by a conducive environment, both physical and non-physical.

Based on the results of interviews conducted with the Village Head, Village Secretary, Mireng Village Government Finance Head, and the community represented by the RT Head on satisfaction indicators to measure the work environment, cooperation between individuals in managing finances can be assessed as good because the work environment is conducive where things This will have a positive impact on the performance of the Mireng Village Government apparatus. Apart from that, the cooperation of each individual is also good because it can contribute to the success of the programs and activities carried out. Apart from that, from the community's perspective, expressed by the Head of the RT, he was satisfied with the performance of the Mireng Village Government apparatus. In meeting the needs of the community, the Mireng Village Government synergizes with each other in providing the best service in order to increase community trust in the Village Government apparatus, where the community and the Village Government provide mutual benefits in an effort to achieve the goals and targets that have been set.

Obstacles that affect the job satisfaction of Mireng Village Government officials in managing village finances need to improve the quality of communication between officials because the Mireng Village Government has a goal where the programs and activities carried out can improve the welfare of the Mireng Village community. Regarding the satisfaction indicator, the challenge for the Mireng Village Government is continuing to strive to obtain support and participation from the community to carry out the programs and activities determined in order to achieve the vision and mission goals of the Mireng Village Government.

2.6 Excellence

Information system-based village financial management certainly has a positive influence on the performance of the Mireng Village Government in managing village finances. Managing village finances, starting from the planning, implementation, administration, reporting and accountability stages, can be done in one information system, namely SISKEUDES, so that it is more organized than managing village finances manually. Based on interviews conducted with the Mireng Village Secretary and the Head of Finance of the Mireng Village Government, the Mireng Village Government's performance excellence indicators in managing village finances through the Village Financial System (SISKEUDES) program have experienced developments both from individuals and the Mireng Village Government itself. The existence of an information system for village financial management can increase the competitiveness of the Mireng Village Government with the changes that occur so that it will improve the quality of performance.

The obstacles that arise in the indicators of excellence, namely the Mireng Village Government, in financial reporting need to be improved so that the Village Government's performance in each stage of village financial management is more effective. As a challenge in managing SISKEUDES-based village finances that need to be improved is the performance of the Mireng Village Government in reporting on the use of funds from various sources to carry out each activity so that it is more orderly and disciplined in managing budget funds and reporting administration.

2.7 Development

The development indicators are used to see the efforts made by the Mireng Village Government to improve its ability to manage village finances. The capability development of each Village Government apparatus is carried out with the aim of being able to deal with developments that occur and can provide good output for the community in managing village finances. Based on the results of interviews conducted with the Head of Mireng Village and the Head of Finance of the Mireng Village Government, the development indicators to measure the effectiveness of the Village Government's performance in managing village finances through the Village Financial System (SISKEUDES) program can be assessed as good because as an effort to develop its capabilities, the Mireng Village Government follows guidance. technical matters held either in person or online. By following technical guidance, you will certainly increase your insight and skills so that you are able to carry out your main duties and achieve the set goals and objectives.

The SISKEUDES program does have many benefits to support the performance of the Village Government in managing finances, but there are still obstacles that arise from limited human resources as operators managing the SISKEUDES program. There is still a challenge for the Mireng Village Government, namely increasing the competency of SISKEUDES management operators so that they can carry out their main duties and tasks well because village financial management is based on information systems so it requires human resources who have basic abilities in the IT field.

3 CONCLUSION

Based on the results of research regarding the effectiveness of the Village Government's performance in managing village finances through the Village Financial System program which was carried out in the Mireng Village Government, Trucuk District, Klaten Regency with a data collection process through observation, interviews, literature studies that have been carried out, researchers can conclude that the effectiveness of the performance of the Mireng Village Government in managing village finances through the Village Financial System program has been running well as measured by seven indicators of performance effectiveness according to Gibson's theory. Based on the research carried out, research results were obtained which showed that the performance of the Mireng Village Government in managing village finances through the Village Financial System (SISKEUDES) program was assessed from the indicators of productivity, quality, efficiency, flexibility, satisfaction and development was effective, but the indicators of excellence needed to be improving performance during the reporting process for each activity carried out so that there can be more order and administrative discipline.

There are suggestions that researchers can convey to the Mireng Village Government regarding the effectiveness of the Mireng Village Government's performance in managing village finances through the Village Financial System program. Firstly, the Mireng Village Government in managing village finances through the Village Financial System program can be said to be good, however, completing the accountability report for each activity carried out by the Village Institution still takes a long time because of the large number of activities being carried out. So it is necessary to improve reporting administration so that each activity does not accumulate. By working on a report after the activity is completed, it will lighten the work that has not been completed. Second, information system-based village financial management requires a good network so that village financial administration can run smoothly. So it is necessary to improve the quality of the internet network considering that the SISKEUDES program is widely used by Village Governments in Indonesia..

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