

The Influence of the Village Financial System Application on the Performance of the Lempangan Village Government

Rizki Wahyuni¹, Henny Zainal², Wahyuddin Hamid³

Universitas Indonesia Timur, Indonesia

Email : rizkipersonal11@gmail.com

ABSTRACT

Siskeudes is a village finance application developed in 2015 by the Financial and Development Supervisory Agency (BPKP). This study aims to determine the effect of the application of the village financial system on the performance of the Lempangan village government, Gowa Regency. The method used is a quantitative method. As for the variables in this study, the independent variable is the application of the village financial system, which consists of 4 dimensions (planning, budgeting, administration, reporting and accountability) and the dependent variable is the performance of the Lempangan village government. This study uses a measuring instrument in the form of a questionnaire consisting of 40 respondents, where the measurement scale used is a Likert scale and data analysis is carried out by testing validity, reliability, and simple linear regression. The results of the research get the regression equation $Y = 14,772 + 0,899X$, $Y = 6,310 + 0,763X$, $Y = 11,102 + 1,174X$, $Y = 14,361 + 0,928X$. Variable X has a significant effect on variable Y.

Keywords: System Application; Village Financial System; Village Government

INTRODUCTION

Law Number 23 of 2014 concerning regional government, has brought about fundamental changes in the system and structure of Regional Government and has had a very broad impact on governance, development planning (Heilmann & Melton, 2013; Milano et al., 2019; Njoh, 2016), financial management and budgeting systems in supporting the administration of regional government, especially at the regional level (Jovanović & Vašiček, 2021; Lee Jr et al., 2020; Polzer et al., 2021). Village Administration. The juridical existence of the village in Law Number 6 of 2014 explains that "The village is a legal community unit that has territorial boundaries that are authorized to regulate and manage government affairs, the interests of the local community based on community initiatives, rights of origin, and/or traditional rights. recognized and respected in the system of government of the Unitary State of the Republic of Indonesia". The village as the lowest level of government has the right to manage its own household in the government system (Antlöv et al., 2016; Hasina & Hasan, 2015; Nawawi et al., 2020; Ur Rahman et al., 2021).

The policy on village financial management begins with the Minister of Home Affairs Regulation Number 113 of 2014 as amended, the last time with the Minister of Home Affairs Regulation Number 20 of 2018. A Regent Regulation is needed to regulate Village financial management, especially in Gowa Regency, a Gowa Regent Regulation has been issued Number 9 of 2019 concerning Village Financial

Management, states that village financial management is the entire activity which includes the planning stage, budgeting stage, administration stage, reporting stage, and accountability.

The government (Atmadja & Saputra, 2018; Handayati & Palil, 2020; Temenggung, 2016; Wahyuningsih & Kiswanto, 2016) together with the Ministry of Home Affairs and the Financial and Development Supervisory Agency (BPKP) have encouraged the administration of village financial management by developing applications for village financial management through the village financial system (SISKEUDES). The Village Financial System Application (SISKEUDES) was first launched on July 13, 2015, this application was developed by the Financial and Development Supervisory Agency (BPKP) in order to improve the quality of village financial management. The Village financial system application (SISKEUDES) is a tool intended for the Village Government in managing village finances starting from the planning, budgeting, administration, reporting and accountability stages. The purpose of implementing the Village Financial System (SISKEUDES) is to facilitate financial reporting, in addition to optimally managing village financial management and as a means of controlling village financial management. 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 is getting better and the use of the system can be more effective. The use of the Village Financial System (SISKEUDES) application in Lempangan Village since 2016 and this application has been used in its entirety in 121 villages in Gowa Regency . Before the Village Financial System (SISKEUDES) application was launched, most villages made budgets, books and financial reports using Microsoft Excel or other applications with non-standard formats. This makes it difficult for district/city governments to evaluate village revenue and expenditure budgets (APBDes) and village financial reports (Azlina & Hasan, 2017; Husin, 2017; Purnama, 2020; Umar et al., 2018).

However, since the existence of the Village Financial System (SISKEUDES) application, the village government has found it helpful because the features in the application are made simple and user friendly, making it easier for users to operate it. The advantages of the Village Financial System (SISKEUDES) application are supported by the results of Darwin's research (2017) showing that the implementation of Siskeudes has a fairly good impact in terms of time and cost efficiency. Siskeudes information in the management of Village Fund Allocations can create accountability in the management of Village Fund Allocations.

Performance is a condition that must be known and confirmed to certain parties to determine the level of achievement of the results of an agency associated with the vision carried out by an organization and to know the positive and negative impacts of an operational policy. According to (Wuryaningrum, 2007) the performance of local governments is the result of the work of the local government by combining

capabilities, efforts and opportunities in carrying out their duties. Individuals who have high performance will always be achievement-oriented, have confidence, have self-control, and have competence. Performance appraisal is useful for organizations to measure the success of the goals that have been set because the measurement of organizational performance is indirectly indicated by the level of achievement of local government performance.

The performance of the village government reflects the success or failure of a village in achieving its goals. The implementation of the village income and expenditure budget has an important role in the success of regional development and can be a reflection of the performance and ability of the village government in financing and managing government administration and development implementation in the village (Abdullah and Samad, 2019). problems were found, including research conducted by Muh. Syamsir (2020) in Julubori Village, Pallangga Subdistrict, showed that one of the obstacles to implementing the village financial system application was that it had not been properly socialized to the community, so that the village community did not know that there was a village financial system application that played an important role in village financial management. Reski Amalia Putri (2018) in Jenetallasa Village, Pallangga District, the role of the Village financial system application (Siskeudes) brings good changes in Jeenetallasa Village to facilitate the accountability reporting process and provide good village quality improvement results, produce financial reporting in accordance with the specified time and produce accountable financial reports.

METHOD

This type of research is a quantitative approach. The method used in this research is a questionnaire or survey method, namely research that takes a sample from a population and uses a questionnaire as a data collection instrument. A total of 40 questionnaires were distributed to respondents, in May-June 2021. The collected questionnaires were then inputted and analyzed using the SPSS application.

RESULT AND DISCUSSION

Table 1
Distribution Frequency type sex

	Frequency	Percent	Valid (%)	Cumulative (%)
Valid	23 male	57.5	57.5	57.5
	17 female	42.5	42.5	100.0
Total	40	100.0	100.0	

Source : Results though data spss, 2021

Table 2
Distribution Frequency Age Respondent

		Frequency	Percent	Valid (%)	Cumulative (%)
Valid	20-30	4	10.0	10.0	10.0
	31-40	9	22.5	22.5	32.5
	41-48	15	37.5	37.5	70.0
	> 48	12	30.0	30.0	100.0
	Total	40	100.0	100.0	

Source : Results though data spss, 2021

Based on the table above, the frequency of male respondents is 23 people or 57.5 % from 40 person and 17 person or 42.5 % frequency respondent woman. With thus could concluded that majority respondent in village slant Bajeng District is men. Based on the table above, with the frequency of respondents in the 20-30 age group years, namely 4 people or 10% of the 40 respondents. 31-40 age group years, namely 9 people from 22.5% of 40 respondents. 41-48 . age group year that is 15 person or 37.5 % from 40 person respondents. Group age on 48 years, namely 12 people from 40 respondents. Thus can concluded that majority group respondents ages 41-48. Based on test reliability use test statistics *Cronbach alpha*. All *Cronbach alpha* coefficients are greater than or equal to 0.60 then instrument reliable enough.

Based on the table above, the significant value of *Kolmogorof-Smimov* (KS) is 0.068 or research variables, namely the application of the village financial system (X) and The performance of the village government (Y) in Lempang village, Bajeng sub-district is stated normally distributed because the obtained significant value (0.068) is greater from Mark 0.05. Equality $Y = 14,361 + 0.928X$ show existence influence positive reporting and accountability stage on government performance village.

CONCLUSION

The application of the village financial system (siskeudes) in Lempangan Village shows that if the four dimensions, planning, budgeting, administration, reporting and accountability are increased by 1%, each of them will provide a significant increase in the performance of the Lempangan village government. The application of the village financial system to the performance of the Lempangan Village government has been effective and efficient. This is evidenced by the value of the coefficient of determination

R square between the four dimensions of Y, which is 0.671 or 67.1%. This means that the application of the village financial system (siskeudes) has a positive and significant effect of 67.1% on the performance of the Lempangan Village government. Meanwhile, there were still (100% - 67.1% = 32.9%) influenced by other factors or variables that were not involved in this study.

REFERENCES

- Antlöv, H., Wetterberg, A., & Dharmawan, L. (2016). Village governance, community life, and the 2014 village law in Indonesia. *Bulletin of Indonesian Economic Studies*, 52(2), 161–183.
- Atmadja, A. T., & Saputra, K. A. K. (2018). Determinant factors influencing the accountability of village financial management. *Academy of Strategic Management Journal*, 17(1), 1–9.
- Azlina, N., & Hasan, A. (2017). *The Effectiveness of Village Fund Management (Case Study at Villages in Coastal Areas in Riau)*.
- Handayati, P., & Palil, M. R. (2020). The Village Financial Management System: A Policy Towards Independent Villages. *Jurnal Ekonomi Dan Studi Pembangunan*, 12(1), 1–9.
- Hasina, N., & Hasan, G. S. (2015). Reconsideration of Local Government at Village Level: A Legal Study. *Global Disclosure of Economics and Business*, 4(2), 91–99.
- Heilmann, S., & Melton, O. (2013). The reinvention of development planning in China, 1993–2012. *Modern China*, 39(6), 580–628.
- Husin, D. (2017). Flexibility of budget accountability using flow modification in the design of village financial accounting. *Asia Pacific Fraud Journal*, 1(1), 19–35.
- Jovanović, T., & Vašiček, V. (2021). The role and application of accounting and budgeting information in government financial management process—a qualitative study in Slovenia. *Public Money & Management*, 41(2), 99–106.
- Lee Jr, R. D., Johnson, R. W., & Joyce, P. G. (2020). *Public budgeting systems*. Jones & Bartlett Learning.
- Milano, C., Novelli, M., & Cheer, J. M. (2019). Overtourism and tourismphobia: A journey through four decades of tourism development, planning and local concerns. In *Tourism Planning & Development* (Vol. 16, Issue 4, pp. 353–357). Taylor & Francis.
- Nawawi, M., Ali, A., Irawan, B., Ahmad, B., Mukramin, S., Marsuki, N. R., Umanailo,

- M. C. B., & Kaya, I. R. G. (2020). The village kalesang program as a poverty alleviation community. *International Journal of Scientific and Technology Research*, 9(3), 3103–3107.
- Njoh, A. J. (2016). *Tradition, culture and development in Africa: Historical lessons for modern development planning*. Routledge.
- Polzer, T., Nolte, I. M., & Seiwald, J. (2021). Gender budgeting in public financial management: a literature review and research agenda. *International Review of Administrative Sciences*, 00208523211031796.
- Purnama, D. B. (2020). Implementation Of Internal Control Of Village Fund Allocation Management On Village Performance Accountability (Case Studies In All Villages Of Padangan District, Bojonegoro Regency In 2019). *International Journal of Economics, Business and Accounting Research (IJEBAR)*, 4(4).
- Temenggung, Y. A. (2016). Rural Financial Management In Perspective Law No. 6 Of 2014 Concerning The Village. *International Journal of Social Sciences*, 43(1), 42–54.
- Umar, H., Usman, S., & Purba, R. B. (2018). The influence of internal control and competence of human resources on village fund management and the implications on the quality of village financial reports. *International Journal of Civil Engineering and Technology*, 9(7), 1523–1531.
- Ur Rahman, I., Jian, D., Junrong, L., & Shafi, M. (2021). Socio-economic status, resilience, and vulnerability of households under COVID-19: Case of village-level data in Sichuan province. *PLoS One*, 16(4), e0249270.
- Wahyuningsih, P., & Kiswanto, K. (2016). Factors Affecting The Accountability of Village Financial Management. *Accounting Analysis Journal*, 5(3), 139–146.