

Financial Accountability Of Banjaragung Village, Puri District, Mojokerto Regency

by Gita Desipradani Dosen

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**Financial Accountability Of Banjaragung Village, Puri District,
Mojokerto Regency**

Nanda Dafa Nurfajar¹, Gita Desipradani², Adhar Putra Setiawan³, Fauzie Senoaji⁴

^{1,2,3} Accounting Department Universitas Muhammadiyah Surabaya

⁴ Management Department, Universitas Muhammadiyah Surabaya

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Abstract

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This research aimed to analyze the application of the village financial system in improving the quality of financial accountability of Banjaragung village, Puri District, Mojokerto. This research used a type of descriptive research with a qualitative approach. The data collection used observation, interview, and documentation methods. The results showed the SISKEUDES application in Banjaragung Village, Puri District, Mojokerto. It has carried out an accountability process following established procedures and has implemented obedience and compliance in carrying out duties and responsibilities. The implementation of the SISKEUDES application was a well-structured quality of financial accountability of the Banjaragung Village government. This was reflected in the ease of accurate accountability reporting and producing accountable financial statements.

✉ Corresponden Author
(*) Author

Email:
dafananda13@gmail.com¹ , gitatesipradani@um-surabaya.ac.id²

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INTRODUCTION

According to ICW (Indonesia Corruption Watch) researchers, there is a lot of corruption in village funds because there is no system that is implemented comprehensively or created by the government to control village funds. According to ICW (Indonesia Corruption Watch), many factors cause corruption in the village sector, including lack of community participation in planning and controlling village budgets, suboptimal village institutions such as the Village Consultative Body (BPD), limited competence of village heads, and high political costs in village head elections (ICW, 2018).

Village government is the smallest level tasked with assisting the central government and is directly related to community service and community

empowerment and development. In organizing the village government⁸, the village head and village officials are required to carry out the duties of the village government properly and correctly¹ that the welfare of the community is fulfilled. Village governments are required to be more thorough in managing government and its resources, including in terms of financial management of village funds and their capacity (Juardi et al., 2018).

The village government is obliged⁴ to report responsibility for the use of village revenue sources in the realized report on the implementation of the APBDes (Village Expenditure Revenue Budget) and the realized accountability report must be by the predetermined and applicable village accounting standards. The report produced must be timely² within a predetermined period as well as the accountability report of the village government to the central government and the community. Therefore, village governments are required to apply the principle of accountability in managing village finances, where all activities related to village government budgeting must be accountable to the community properly so that it can form good and correct village governance (Wiguna et al., 2017). Sistem Keuangan Desa (SISKEUDES) is an application used by villages for budgeting, managing, and reporting village finances. The Village Financial System automatically generates reports that

It is needed³ to save time, and cost, help aggregate data, and reduce fraud or errors.. The Village Financial System is not only online-based but also made offline or Manual by considering the potential²⁶ existing village resources and the different conditions of each region⁴. The implementation of the Village Financial System (SISKEUDES) refers to the decree of the Minister of Home Affairs Number 20 of 2018 concerning village financial management (Rivan & Maksum, 2019). With the SISKEUDES application, it is hoped that it can minimize things that are not desired by the local government and can create achievements in the implementation of SISKEUDES in each village by producing the necessary reports to save time and minimize the potential for fraud and errors when inputting. Meanwhile, the reality is different according to data from ICW shows that there were 46 cases of corruption in the village budget sector out of 271 cases of abuse in 2019. From the monitoring of ICW (Indonesia Corruption Watch), there were approximately 330 throughout 2021 (Ramadhan & Erdianto, 2020).

(Widagdo et al., 2020) mentioned in the results of his research that one of the factors causing the higher potential for corruption in village funds is a lack of understanding of accounting. Therefore, accounting training must consider that accounting plays a role in financial management, especially in the financial management of the central regional, and village governments. (Sayyida & Riharjo, 2020) Also mentioned that the ability of human resources to understand accounting is an important factor in financial management. With the application of good and correct accounting, it is expected The manager's understanding can make reporting done properly and correctly so that there are no obstacles and problems.

Research (Rozita & Anita, 2020) stated that the obstacle is that when still using manual applications, it takes a lot of time to complete the task because it must be manual and detailed, so if an error appears, you have to double-check it from the beginning. Based on research (Malahika et al., 2018) said that the implementation of the village financial system runs well and by SISKEUDES operational procedures in financial management in four stages, namely, planning, implementation, administration, and reporting. However, there are still problems in its application because there are often errors when inputting or there are some reports that are not inputted into the system and still use reports manually. This research is in line with research (Assyahri & Vaguita, 2019) stating that the use of the SISKEUDES application is quite good in terms of effectiveness, efficiency, and suitability at the planning and implementation stages as well as at the reporting and accountability stages are still not effective. There are still obstacles in its implementation including a lack of human resources, a lack of maximum training from the district, and delays in producing accountability reports.

Meanwhile, research (Martini et al., 2019) found that the application of the SISKEUDES application has not been optimal. Human resources are the factor that plays the most role in this. Lack of understanding of village equipment that plays a role in the operation of SISKEUDES. Village officials still often forget the stages when inputting data. Village officials still find it difficult to operate SISKEUDES due to a lack of knowledge about village budgets and village officials feel confused when inputting APBD data in the SISKEUDES application. Banjaragung Village, Puri District, Mojokerto Regency has been using the SISKEUDES application since 2016. This system helps The village government manage finances starting from the planning, implementation, management, and reporting stages to the village financial accountability stage by applicable regulations. Before the village financial system existed, the Banjaragung village head prepared financial statements using the system manually or using Microsoft Excel. However, this method is considered less effective and efficient for preparing financial statements.

SISKEUDES' changing financial reporting mechanisms or rules are mainly related to account placement and changes to application updates every year. Despite the retraining, it did not seem to be effective as operators began to master the old version and then the changes returned. Therefore, the implementation of SISKEUDES requires good human resources, good internet connection, and cooperation with BPKP (Financial and Development Supervisory Agency).

Seeing from several problems, therefore this is still an indication or potential to be found in the village financial accountability process. By looking at the differences in the results of different previous studies, researchers need to review the application of SISKEUDES to obtain wider information to determine the role of SISKEUDES in increasing accountability in Banjaragung village. Based on the above background, with this problem, researchers conducted research on "Analysis of the Application of Village Financial System (SISKEUDES) in Improving

the Quality of Financial Accountability of Banjaragung Village, Puri District, Mojokerto Regency".

RESEARCH METHODS

The research method applied in this study is a qualitative approach. The concept of the qualitative approach is explained (Sugiyono, 2017) as a research method that examines the natural phenomena of an object. This approach focuses on the data collected, which is not just numbers, but information obtained from interview transcripts, field notes, personal documents, as well as other official documents. Thus, the main purpose of this study is to provide a detailed and comprehensive explanation of the empirical reality on which the phenomenon under study is based. Within the framework of a qualitative approach, this study adopts a descriptive type to align empirical reality with relevant theories. In the context of this study, the researcher explained the analysis implementation of the Village Financial System (SISKEUDES) in increasing accountability in Banjaragung Village, Puri District, Mojokerto Regency.

The presence of researchers has a very important role in this context. In the view of (Wahidmurni, 2017), in qualitative research, the main instrument is humans, namely the researcher himself who is involved as an instrument. In qualitative research, the role of the researcher is dual, namely as an instrument of data collection. In addition to humans, other instruments such as interviews, observations, and questionnaires can also be used, but only to support the researcher's key role as an instrument. This research was conducted at the Banjaragung Village Office, Puri District, Mojokerto Regency, located on Jl. Raya Wijaya Kusuma No. 01 E, Banjaragung Village, Puri District, Mojokerto Regency, East Java 61363. The study runs from January to July 2023. This study used two types of data sources. First, primary data refers to data related to research issues and obtained directly from objects studied in the field. In this study, primary data were obtained through interviews and observations conducted directly in Banjaragung Village, Puri District, Mojokerto Regency. The aim is to understand the implementation process of the Village Financial System (SISKEUDES) application and get an overview of perceptions and barriers associated with using the application. Second, secondary data refers to additional data that is used to supplement primary data to obtain more comprehensive information. In the context of this study, secondary data includes journals and various materials relevant to the research topic (Sugiyono, 2017).

The data collection procedure uses observation methods applied at the research site to make direct observations of an object and record the observed symptoms systematically. Observation is a data collection technique that has specific characteristics. In this approach, information is collected through direct observation of certain relevant objects, and notes are taken on aspects related to the implementation of the Village Financial System (SISKEUDES) application in improving accountability in Banjaragung Village. An interview is a meeting of two individuals to exchange information and ideas through questions and answers, to

produce an in-depth understanding of a particular topic. Through interviews, information is explored in depth to formulate meaning from information obtained through observation. Interviews can be interpreted as a data collection process through direct interaction between interviewers and respondents (Sugiyono, 2019). Researchers conducted interviews with several resource persons, including the Head of Village Financial Affairs, Village Secretary, and Village Financial System Application Operator (SISKEUDES) in Banjaragung Village. Documentation refers to the process of collecting documents and data relevant to the research issue, and then analyzing them critically to strengthen beliefs and evidence against a phenomenon (Aan & Djam'an, 2014). The results of observations and interviews become more convincing through the use of documentation. Documentation contains evidence in the form of documents, photos, and videos that support the reliability of the information. In this study, the documentation method was used as an approach where data was collected by investigating written records, documents, and archives related to research issues related to the analysis of the application of village financial system applications in improving financial accountability in Banjaragung Village, Puri District, Mojokerto Regency.

The stages in qualitative data analysis are as follows,

a. Data Reduction

In this study, researchers collected data through observation, interviews, and documentation related to the Analysis of Village Financial System Implementation (SISKEUDES) to improve the Quality of Accountability of Banjaragung Village in Puri District, Mojokerto Regency. The data is then simplified and summarized for easy understanding.

b. Data Presentation

In this study, data is presented in the form of descriptive data. This is done to present data that has been reduced to make it more understandable by readers. This data was obtained from interviews with the Head of Village Financial Affairs, Village Secretary, and Village Financial System Application Operator (SISKEUDES) in Banjaragung Village, and supported by documents as a tool in formulating conclusions.

c. Drawing Conclusions

In this study, researchers summarized the conclusions obtained from observations, interviews, and documentation related to the Analysis of Village Financial System Implementation (SISKEUDES) to improve the Quality of Financial Accountability of Banjaragung Village in Puri District, Mojokerto Regency.

According to (Sugiyono, 2017) checking the validity of data in qualitative research includes data credibility tests, transferability tests, dependability tests, and confirmability tests. To check the validity of the data in this study using the Credibility Test. The data credibility test is done through triangulation. According to (Sugiyono, 2017) Data triangulation is the process of examining data from various sources, using various methods, at various times. In this study,

triangulation of data sources was carried out, where data were evaluated from various sources such as interviews and observations.

⁷ In this study, triangulation of data sources was carried out, where data were evaluated from various sources such as interviews and observations.

- a. Pre-field stage, where the focus of research is determined, adjustment of theory to the field is carried out, and the context of the research is understood through initial observations in the village where the research is located. At this stage, proposals are also prepared for seminar proposals, as well as taking care of research permits.
- b. The field activity phase involves collecting data related to the research focus, including the implementation of accountability processes for village fund management and the preparation of village financial accounting.
- c. Data analysis stage, involving data collection related to the focus of research, including the implementation of accountability processes for village fund management and preparation of village financial accounting.
- d. Report writing stage, involving the preparation of research results from all stages that have been carried out. Consultation with supervisors is carried out to improve and perfect research results.
- e. The last stage is the management of thesis examination requirements to get a degree.

RESULT

³ Initially, the Village Financial System (Siskeudes) was designed by the Financial and Development Supervisory Agency (BPKP) and the Ministry of Home Affairs (Kemendagri). This application was created with the aim that village governments can manage village finances using modern technology, creating efficient and effective processes. Starting in 2015, Siskeudes has been implemented by the Letter of the Minister of Home Affairs No. 143/8350/BPD dated November 27, 2015, concerning the Application of Village Financial Management and KEMK Letter No. B.7508/0116/08/2016 dated August 31, 2016, concerning Appeals related to Village Financial Management/Village Funds.

This application is related to the village financial management regulations at that time, namely Permendagri No. 113 of 2014 concerning village fund management. The Ministry of Home Affairs released Permendagri No. 20 of 2018 concerning Village Financial Management, which replaced the previous regulation, Permendagri No. 113 of 2014. Therefore, adjustments to the latest regulations are needed. The latest Siskeudes app is published in version v2.0.R2.0.5.

¹⁸ *The Effectiveness of the Application of the Village Financial System (Siskeudes) in Financial Management in Banjaragung Village.*

From the results of the study, it was revealed that Banjaragung Village has adopted the SISKEUDES application since 2017. Its implementation begins by providing guidance and training to designated operators, to ensure the use of this application according to procedures. The use of Siskeudes in Banjaragung Village has proven effective in optimizing village financial management, especially seen in the reporting process. This application allows the creation and submission of

program or activity accountability reports promptly, according to applicable regulations. From the observations that have been made at the Banjaragung Village office, it was found that village financial management with the SISKEUDES application can be divided into several stages of input, namely: Planning Stage, Budgeting Stage, Administration Stage, and Reporting or Accountability Stage

From the results of interviews that have been conducted, it can be concluded that the application of diskettes application in Banjaragung Village has proven its effectiveness. All stages have been managed properly, producing financial statements that can be accounted for by those who need the information. The presence of this SISKEUDES application provides meaningful support for the Banjaragung Village Government by facilitating village financial management. As a result of using this application, financial statements can be generated automatically in the reporting stage. The final quality of the report is strongly influenced by the success of the initial planning stage as well as the accuracy of data input. Accuracy and diligence in every stage of input are very important so that the benefits of using the SISKEUDES application can be fully felt in village financial management, especially in Banjaragung Village.

Obstacles in the Application of the Financial System in Banjaragung Village.

Several challenges or obstacles arise during the process of inputting data into the diskette application, such as system problems that experience errors during input, which hinder the smooth running of the process. To overcome this obstacle, the approach applied is to seek information from relevant parties, such as village assistants who previously provided training. In addition to system problems, this application also faces a more complicated stage, especially in the administration section, where accuracy is needed in integrating data from bank books or bank account records. If something goes wrong in the administration stage, this can affect the course of other stages. Therefore, the data input process from the initial stage to the final stage is very interrelated, which can take longer, especially in the administration stage. According to Law Number 6 of 2014, Accountability is the obligation to provide accountability for every activity of the village government by statutory provisions. As the focus of the research that has been described from the research above focuses on how the management of the SISKEUDES application Banjaragung Village, Puri District, Mojokerto Regency, and how the analysis of the application of the SISKEUDES application in improving the quality of financial accountability of Banjaragung Village, Puri District, Mojokerto Regency.

DISCUSSION

There is conformity between the implementation and the standard implementation procedures.

Based on initial observations made by researchers in Banjaragung Village, Puri District, Mojokerto Regency, it was revealed that the procedures for implementing SISKEUDES change every year, which has an impact on suboptimal village financial management. Then the results of interviews and analysis concluded that in Banjaragung Village, Puri District, Mojokerto Regency, the implementation of SISKEUDES was by operational standards. However, problems

arise due to delays in information about SISKEUDES rules due to network problems and sometimes errors in the application, so village financial statements cannot be managed optimally.

¹⁴ *There are sanctions stipulated for errors or omissions in the implementation of activities.*

The use of the SISKEUDES application allows village governments to provide an important role to reduce the risk of fraudulent acts or negligence, through human resources who have high integrity and honesty. To be accountable in an accountable manner, this application helps maintain integrity in village financial management. From observations made by researchers in Banjaragung Village, Mojokerto Regency, it was revealed that in general there is no possibility to change the data after input unless there are errors that can be corrected at the time of APBDes Changes (PAPBDes). From the results of thorough interviews and analysis conducted by researchers, it was found that the non-use of the SISKEUDES Application by the village government would result in delay³ in disbursing the budget. This situation is in line with the principles described in Law number 6 of 2014 concerning Villages, especially in the explanation of article 24 letter g. This principle affirms that accountability is an element that stipulates that all village government activities must be accountable to villagers, by applicable legal norms. Based on the information that has been described, through initial observations and overall results of interviews and research analysis, it can be concluded that the Banjaragung Village Government, Puri District, Mojokerto Regency, has made maximum efforts in utilizing the SISKEUDES Application to report village finances. This action is important because the lack of optimization of the use of such applications can hurt the budget disbursement process.

Measurable Outputs and Outcomes

Output is the result obtained after performing a series of activities, while the outcome is the perceived benefit of the activity. Based on initial observations in Banjaragung Village, the use of the SISKEUDES applic²¹on makes the village government's financial reporting process more efficient. Based on the results of interviews and overall analysis, it was found that the use of the SISKEUDES application has contributed positively to the performance of village governments in ²⁵ managing village finances. This allows for improvements in village financial accountability. This finding is in line with previous research by Muhammad Anur Ridwan in 2019, which showed that the use of SISKEUDES in Bogorejo Village has been well structured and meets application standards. This application generates accurate financial reports and complies with government regulations. Therefore, the implementation of the village financial system through the SISKEUDES application plays an ¹¹ important role in increasing village financial accountability and encouraging better village financial governance. Based on thorough interviews, and analysis of research results, it can be concluded that the implementation of the SISKEUDES application makes it easier for village governments to manage finances, and produce accountable financial statements.

CONCLUSION

Through the analysis of ¹ the results of research and evaluation described earlier in the previous section which discussed "Analysis of the Application of Village Financial System Application (SISKEUDES) in Improving the Quality of Financial Accountability of Banjaragung Village, Puri District, Mojokerto Regency", conclusions can be drawn based on accountability ²⁴ indicators. The management of the SISKEUDES application in Banjaragung Village, Puri District, Mojokerto Regency has carried out an accountability process according to established procedures. Although the implementation of this application is well structured, challenges arise in the form of changes often in standard operating procedures issued by the government and sometimes network problems and application errors. Even so, Banjaragung Village has applied the principles of obedience and obedience in carrying out duties and responsibilities. The implementation of the SISKEUDES application in Banjaragung Village has provided significant changes to the quality of financial accountability of the Banjaragung Village government. This is reflected in the ease of accurate accountability reporting and producing accountable financial statements.

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