

E-Government-Based Village Fund Allocation Management: Study of Siskeudes in Padakkalawa Village, Pinrang Regency

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Abstract

Information and communication technology development has produced a public service model through E-government. The government issued a policy, namely the formation of Village Fund Allocations (ADD), to manifest financial decentralization towards independent villages. The village has a very strategic role as a government organizational unit that deals directly with the community with all backgrounds, interests, and needs. The purpose of writing this thesis is to find out the E-government-Based Village Fund Allocation Management System in the Village Finance Application (Siskeudes) in Padakkalawa Village, Pinrang Regency. This study used descriptive qualitative research. Data collection techniques are carried out by direct observation, interviews, and documentation. The theory used in this study is the theory of Arifiyanto and Kurrohman based on four indicators, including planning, implementation, supervision, and reporting/responsibility. The results showed the E-government-Based Village Fund Allocation Management (Study Siskeudes in Padakkalawa Village, Pinrang Regency). In the planning process, Siskeudes obtain data information about the Village Strategic Plan, village RPJM and establish a village development work plan (RKPDDes). At the implementation stage, Siskeudes is used for the APBDesa preparation process. For the supervision stage, Siskeudes is used to provide information to supervisors. Moreover, the Siskeudes accountability reporting stage is used to apply the principle of transparency or information disclosed to the public with evidence of the implementation of financial reporting displayed through information boards or accessed through the website.

Keyword

e-budgeting; budgeting system; development of technology

Introduction

Information and communication technology development and the activities of human life in various sectors are changing (Budi Pratama, 2005; Fountain, 2004). Likewise, in the government's public service sector, information and communication technology development has produced a public service model carried out through E-government (Tesu, 2012). E-government uses information technology to facilitate public interests that aim to carry out electronic-based government interests to improve the quality of public services (E. Pratiwi & Muslihudin, 2018). The application of information and telecommunications technology for government governance to achieve an efficient and effective level to develop an electronic-based government administration and help complete the main task of providing transparent and satisfying services to the people (Silalahi, Napitupulu, & Patria, 2015). E-government can provide enormous opportunities for regional development (Habibi, 2018). The region can use existing facilities to simplify the service process, introduce the organization's potential, increase interaction with the community and business (Kusnadi & Ma'ruf, 2015).

Village Financial Management institutionally, villages have been regulated in Law no. 6 of 2014 concerning the Village on a juridical basis (Astuti & Yulianto, 2016). The law has regulated village finances, ranging from general provisions, sources of income, the Village Revenue and Expenditure Budget (APBDesa) and its management, and Village Owned Enterprises (BUMDes). These rights and

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obligations give village finance income, expenditure, financing, and management. Specifically, village financial management has been regulated by the issuance of Minister of Home Affairs Regulation (Permendagri) Number 37 of 2007 concerning General Guidelines for Reporting Procedures and Accountability for Village Administration (Hutami, 2017). For this reason, the government issued a policy, namely the formation of Village Fund Allocations (ADD), as a manifestation of financial decentralization towards independent villages (Wida, Supatmoko, & Kurrohman, 2017). The village has a very strategic role as a government organizational unit that deals directly with the community with all backgrounds, interests, and needs.

The village government must be able to apply the principle of accountability in governance, where the end of government administration activities must be accountable to the village community according to the provisions and must be able to report the Village Fund Allocation Management (ADD). The report can be submitted to the sub-district or the relevant government agency. In addition, reports are disseminated to the community directly to receive and understand the information on the Village Fund Allocation Management report, thus fulfilling the principle of accountability.

Based on Permendagri 37/2007 and the Village Fund Allocation (ADD) (based on PP 72/2005), villages should be more open (transparent) and responsible for the financial management process. In the general provisions of Permendagri No.37/2007, it is also stated that village financial management is all activities that include: planning, budgeting, administration, reporting, accountability, and supervision of village finances, so that with this autonomous right, it is hoped that the village can manage its finances independently, both managing revenues and sources of income, as well as managing budget expenditures. The village government is believed to be more able to see the community's priority needs than the government. The government has a broader and more complex scope of problems. For this reason, rural development that is carried out must be following the problems faced, the potential, the aspirations of the community, and the potential for rural development that has been determined (Wida et al., 2017).

As time goes by, more and more policies are made by the government, with the hope of creating equitable welfare. In the current government system, the village has a strategic role in assisting local governments in governance, including development. This was carried out as a concrete step for the regional government to support the implementation of regional autonomy in its territory.

Padakkalawa Village, located in Mattiro Bulu Subdistrict, Pinrang Regency, is one of the 104 villages in Pinrang Regency. Based on the information obtained from Padakkalawa Village, the fundamental problem faced by the Padakkalawa Village institutions is the ability of human resources as apparatus, which is still low. Specifically, the human resource problems faced by village government officials include: knowledge of village government management which is still low, management capabilities, and village fund reports are not timely. This impacts the subordinate role of the village government in providing services and welfare to the village community.

The government budget given to the related villages is entirely for development facilities and village empowerment as one of the fair institutions in the governance format. The funds must be used and appropriately allocated following the applicable laws and regulations that the Indonesian government has stipulated. So that the Village Fund Allocation (ADD) can improve village development, community participation in empowering and implementing this assistance in the future (Hutami, 2017).

Judging from the existing problems, the Pinrang Regency government implements bureaucratic government services through E-government to become more flexible and user satisfaction-oriented. E-government offers application-based public services to be accessed 24 hours, anytime, and from wherever the user is. The use of village finance applications must obtain approval from the Financial and Development Supervisory Agency (BPKP) as the application developer. Local governments can apply to the local Representative of the Financial and Development Supervisory Agency (BPKP). The use of application submission must be coordinated by the Regional Government to be applied to all villages in the local government concerned. Approval for the use of the application is carried out by providing a validation code and the local government Environmental Management System (EMS), which is officially issued by the Financial and Development Supervisory Agency (BPKP). To further improve the community's welfare if the management is following what is needed by the community by utilizing the surrounding natural resources so that the village's potential can be appropriately utilized and improve

the welfare of the surrounding community.

The Pinrang Regency Government is willing to facilitate the Village Fund transfer mechanism and Village Fund Allocation considering that the initial stages require a temporary village income and expenditure budget plan in the process of completing each village. In order to improve the accountability of village financial management and the competency of village apparatus human resources, the Pinrang Regency Government held technical guidance and implementation of the Siskeudes for Village Apparatuses within the 2016 Pinrang Regency Government Scope in collaboration with representatives of the Financial and Development Supervisory Agency (BPKP) of South Sulawesi Province (Humas BPKP Sulsel, 2016).

In the E-government program in Pinrang Regency that implements services based on the Siskeudes Application, in implementing this application, the goal is to make it easier for the village government to have easier access to administering village financial management. In addition, Siskeudes has complied with village regulations, so it is hoped to minimize the potential for irregularities or fraud to create a more effective, accountable government. In addition, budgeting is critical because serious accountability is needed to provide services to make them more responsive to their citizens' needs (Malahika, Karamoy, & Pusung, 2018).

The actual manifestation of E-government applications that have been commonly implemented and regulated is the creation of local government websites. Local government websites are strategies in implementing systematic E-government development through realistic and measurable stages (Sosiawan, 2008).

Based on this description, it is interesting to know the management of village fund allocations in village government to carry out E-government-based government management functions (Study Siskeudes) so that accountable management of village fund allocations in Padakkalawa Village for the welfare of the community can be realized.

Methods

The research is located at the Padakkalawa Village Office, Pinrang Regency, in E-government-Based Village Fund Allocation Management. The type of research used is qualitative research. The research method used to examine the objective conditions of E-government-Based Village Fund Allocation is the Siskeudes Study in Padakkalawa Village, Pinrang Regency. To produce and obtain accurate and objective data following the objectives of this study, the data analysis used was qualitative data analysis technique using context analysis from the literature and analysis of statements from interviews from informants (Miles, Huberman, & Saldaña, 2014). The researcher refers to several stages in conducting data analysis, including data reduction, data presentation, data display, drawing conclusions, and verification (Moleong, 2011).

Result and Discussion

E-government-Based Village Fund Allocation Management System in the Siskeudes Application

E-government-based village fund allocation management requires a standard-setting starting from planning and implementation aspects, monitoring aspects, and village financial pioneering/accountability. Aspects of planning, implementation, and management of village finances are all activities that include planning, implementing, monitoring, and reporting/accounting for village finances. Based on the results of observations and interviews from informants, it was obtained that several village officials already knew the general description of the application of the village financial system, from now on abbreviated as (SISKEUDES) and the application of the application.

As of December 31, 2019, the implementation of Siskeudes has reached 95.06% of all villages in Indonesia (see Figure 1). The Siskeudes version 2.0 application has been implemented in 71,249 villages in 417 regencies/cities out of 74,954 villages in 434 regencies/cities. The technical guidance for the Siskeudes application has been implemented in 73,751 villages in 430 regencies/cities or 98.40% of 74,954 in 434 regencies/cities.

Planning

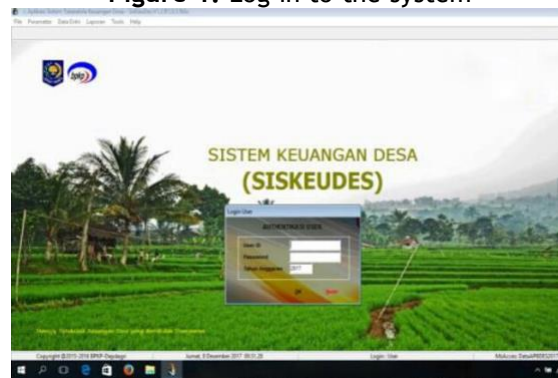
The planning process starts from setting goals, the stage of formulating a program of activities carried out in the village concerned—the village government plans in village development under its objectives (Rivan, Arif & Maksum, 2019). Planning in village financial management is the primary basis for achieving a good goal, the goal can be achieved if it is based on a good plan so that what is the goal of a plan can be adequately achieved the process of good village financial management, so whatever the goal can be achieved following what is desired. Planning assessed in this study, namely the Village Fund Allocation Planning, was achieved well (Malahika et al., 2018).

The Siskeudes procedure starts from entering the user ID and password. Then, the initial display contains file tabs, parameters, data entry, reports, tools, and help. Data entry in this application includes planning, budgeting, administration, and bookkeeping. The use of SISKEUDES begins with planning, including the Village Strategic Plan and Village RPJM (D. N. Pratiwi & Pravasanti, 2020).

The procedure for using the village financial system application (Siskeudes) is as follows:

1. Log in to the system using the user ID and password of Padakkalawa Village, Pinrang Regency

Figure 1. Log in to the system



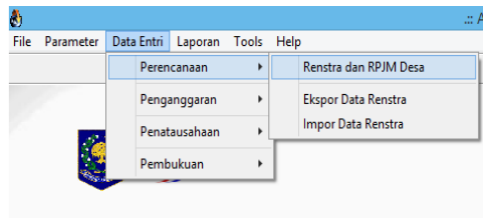
2. After successfully logging into the system, enter data, select Data Entry, and select the menu listed. In the data entry, four menus consist of planning, budgeting, administration, and bookkeeping

Figure 2. Enter Data



3. Planning menu, Siskeudes planning is used to enter village planning data from the Village Strategic Plan, RPJMDesa, and RKPDesa. The Siskeudes planning is accessed from the Data Entry - Planning - Village Strategic Plan/ RPJMDesa menu as shown below:

Figure 3. Planning Siskeudes



- a. The Village Strategic Plan menu includes the Village Government's Vision, Mission, Goals, and Targets stated in the RPJMDesa document.
- b. The Village RPJM menu is used to enter RPJM and RKP data for the Village Government. Included in the data entry is an indicative ceiling for each activity.

Planning and activities are prepared through a forum of village development planning deliberation (Musrenbangdes), involving village officials, regional representative councils (DPD), community empowerment institutions (LPM), especially the community, so that village planning and development is based on the RPJM, and establishes plans. Village development work (RKPDes). Planning requires careful planning and, based on the needs, the primary basis for achieving a reasonable goal so that the planning process is achieved with what is desired. A survey is needed, then it can be seen what the needs and shortcomings in the community after it was discussed together and drawn the conclusions.

Following observations and research, it can be stated that those involved in planning have much more participation, they are more active for the realization of a better village government, the opinion of the parties involved in the planning process is vital because their opinion will be helpful in the continuity of the government.

Implementation

The implementation of village finance is a process in which village regulations regarding APBDes cover all the series of implementations that have been previously determined. In implementing village government activities in service, development, and empowerment, this stage is the basis for the procurement of goods and services. All implementation related to village finances must be accompanied by complete legal evidence. In this study, the implementation of village finance is an existing planning activity and then gradually implemented in the village development process to achieve the implementation target that must be carried out correctly. The implementation is assessed in this study, namely the implementation of the Siskeudes and the funds channeled to the village government in Padakkalawa Village.

The Village Financial System (Siskeudes) in the input process is carried out once under existing transactions and can produce output in the form of administrative documents and reports by statutory provisions. In the implementation process, before inputting data into the siskeudes application, the village must determine the RAB (Cost Budget Draft) that has been previously adjusted to what is stated in the system. The RAB (Cost Budget Draft) that will be inputted is the design used for the following year. Implementation budgeting process, Budgeting Entry Data is used to prepare APBDesa. Data input starts sequentially according to the menu in the application, which is as follows:

Figure 4. Budgeting Data Entry



- a. The budget data entry consists of the general village data menu, activity menu, income menu,

shopping menu, financing menu, and financing menu.

b. Posting APBDesa. If the budget data input process has been completed and the APBDes have been evaluated, posting the APBDes can be done. This post is done by the Regency/City admin or the admin in the District.

Based on interviews with several informants, it was found that the implementation of the Siskeudes Application and the funds channeled to the village government had been used to the maximum. The implementation of the application was running as expected, with the implementation of activities accompanied by a Budget Plan (RAB) document. The implementation of activities related to ADD can be accounted for because the transparent delivery of information boards and websites and village funds have been used to build social facilities. Then, if there is a problem, they help each other, work together to overcome it, and find solutions to these problems. Village funds have also been appropriately used by building public facilities, repairing roads, and providing assistance to the community, such as for the poor.

However, there is still a lack of human resources (HR) in the implementation stage, which slows down reporting. It causes difficulties for the village government, so the government should provide human resources for the village government. Then the lack of public knowledge about siskeudes, so the village government should understand the community so that the goals of these Siskeudes can be fulfilled.

Supervision

Supervision of Village Fund Allocation (ADD) along with the implementation of activities that have been carried out functionally and operationally, supervision of financial management in overcoming regional financial control and supervision, by the Inspectorate in Pinrang Regency and the Village Fund Allocation Assistance Team (ADD), and carried out by the community through BPD. The Head of the Financial and Development Supervisory Agency (BPKP) has authorized the Inspectorate to supervise regional finances ([Humas BPKP Sulsel, 2016](#)).

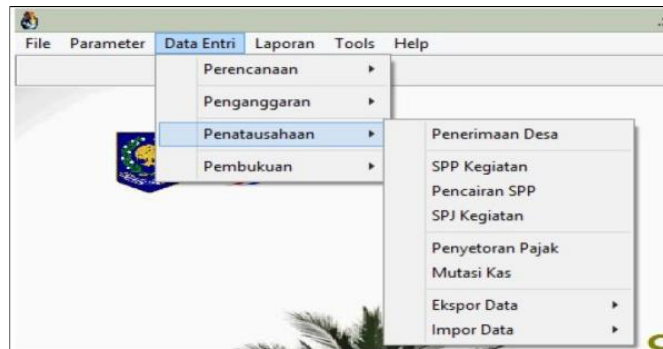
Supervision of village funds and the implementation of activities are supervised by the inspectorate, sub-district, village, and community parties through the DPD, with a companion team to oversee activities for planning, implementation, and accountability for ADD management. Supervision of village fund allocations is directly supervised by the Inspectorate 3 (three) times a year, with adequate supervision by the Inspectorate responsible for the supervision process. This makes the village government manage village funds carefully, honestly, and transparently, presenting data based on facts.

Reporting/Accountability

Financial reporting and accountability, the final process in the accounting process, has an essential role in an agency. The financial responsibility report has the purpose of providing information, which the report can be used to assist in obtaining information relating to the entire process of implementing activities as a result of activities that have been carried out. In this study, reporting and accountability are carried out to realize accountability in village financial management from several reporting activities transparently to the public, such as publishing through information boards or websites.

After the budgeting process, it is continued with the administration, where inputting village revenues and expenditures begins with the administration menu. The administration is used to carry out the data entry process in implementing the Village Revenue and Expenditure Budget (APBDes). Data input should be started consecutively according to the current transaction date. In addition, the administration records village revenue transactions, village expenditure transactions both up-front and definitive, cash mutation transactions, and tax deposit transactions. In comparison, the export and import data menu moves data from one computer to another. The administration menu can be done in the following ways: Data Entry - Administration as shown below:

Figure 5. Administration Data Entry



The reporting process should provide complete facilities and infrastructure so that the village government can work optimally without any obstacles. Then when preparing the report, it must be equipped with completeness such as receipts and documentation. This is a sign of evidence of transactions and activities carried out because those listed in the report will be held accountable when a problem occurs.

Financial information is submitted through an information board and can be accessed through a website owned by the village because the community cannot directly access it through the Siskeudes because the application uses a security code or password. After all, it is related to nominals, so it is confidential; village officials can only use it. The operator or village apparatus can display it through an information board or post it through the village's website to convey it to the community,

The village government conveyed it transparently or openly, the main goal is for the village community to know where the funds are going so that the community can see the results of their income and expenditure reports, and most importantly, there is no suspicion or misappropriation of funds. The public can view information on the results of financial reports on the transparency board and can also be accessed through the village website. The village government website also provides social media accounts to share information, both financial reports and activities carried out by village officials in Facebook accounts. The website or social media will make it easier for the community to know things about the village government.

Conclusion

The Siskeudes were planning to obtain data about the Village Strategic Plan, RPJMDesa, and RKPDesa. The implementation of siskeudes is used for the process of preparing APBDesa. Before inputting data into the siskeudes application, the village government must determine the RAB (Cost Budget Draft). All activities related to ADD can be accounted for by delivering information transparently. Siskeudes supervision is used to provide information to supervisors. The siskeudes reporting/accountability is used for transparent financial reporting or information disclosure to the public by displaying financial reports on an information board and can also be accessed through the village's website <https://desapadakkalawa.id/>.

The government needs to improve the quality of human resources so that they can support the village financial management process, by increasing knowledge about the siskeudes application, by holding seminars or workshops to improve the ability or skills of operators with training or technical guidance, not just delivering information to understand more about the application. In the future, the quality of village governance will improve in order to achieve an advanced and prosperous government.

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