

OPERATOR COMPETENCE AND MANAGEMENT OF THE VILLAGE FINANCIAL SYSTEM: A STUDY ON THE USE OF SISKEUDES IN SUMENEP DISTRICT

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ABSTRACT

Technology-based village financial system management in Sumenep Regency has been implemented since 2018. The management is in the form of the Siskeudes application which helps accelerate planning, data collection and village financial management, and encourages transparency of the village management system. The main obstacle to using the Siskeudes application is the capacity and competence of village officials and village operators. This research uses a qualitative method with a case study approach and obtains data through in-depth interviews, documentation and observations. The results of the study suggest that the siskeudes application is very helpful in managing village finances, and the use of the siskeudes application must be supported by the competence of village officials and operators by covering, 1) educational qualifications, 2) the intensity of financial management training with and using the siskeudes application, and 3) self-development efforts. village officials and operators. Competence or resources of village officials and village operators as the main factor in the smooth management of technology-based village financial systems. Technology-based financial system management supported by operator competence can accelerate reporting, ease public accessibility and financial management innovation.

Keywords: Competence, village operator, financial system management, siskeudes application.

1. INTRODUCTION

This study aims to explain the competence of village financial system administrators (siskeudes) in managing transparent and accountable reports. The Ministry of Home Affairs (Kemendagri) Together with the Financial and Development Supervisory Agency (BPKP) developed an accountable and transparent financial management model through the Village Financial System Application (Siskeudes). Siskeudes has been implemented since 2015 through Regulation No. 113 of 2014. The version of the application used was released V1.0,RI.06. in 2018 there was a change in regulation number 20 of 2018 regarding application adjustments using the new version Release 2.0.

The financial management model through Siskeudes aims to facilitate village financial management from the planning stage to the reporting and accountability stages. The procedure for using the siskeudes application by the village government is carried out through a request from the local government to the Ministry of Home Affairs or the local BPKP. This procedure aims to ensure that the use of the Siskeudes application is coordinated by the local government so that it can be applied to all villages in the region.

The village government has two unique features and major responsibilities, namely: 1) the mandate of decentralization through Law No. 23 of 2014 and Law No. 6 of 2014 that village government is a structure under the local government that has the authority to manage its own territory and carry out service functions in accordance with the interests of the village government. public, 2) since 2015 the village government has received Village Funds (DD) and Village Fund Allocations (ADD) of up to 1 billion more per village (www.djpk.kemenkeu.go.id) to be managed as well as possible in advancing development and services, plus

the regional tax revenue-sharing funds and financial assistance funds from the provinces and districts. The presence of DD and ADD is recognized and felt to be able to change the face of a better village, road infrastructure is more comfortable, village production and business are also running, and in general there is an increase in village development and empowerment (Shaleh et al., 2020). Therefore, in the village government environment, financial management is very strategic and important so that development and services are realized properly. The management of village funds needs to pay attention to and comply with the principles of village management, village funds must be managed in an orderly manner, obeying laws and regulations, transparency, accountability and participation by paying attention to the principles of justice, compliance and benefits for rural communities (Savitri et al., 2019).

The central government mandates that village finances be managed properly and accountably from planning, implementation and evaluation. The order is in accordance with Permendagri 113 of 2014, Article 2 Principles of Village Financial Management, namely; (1) Village finances are managed based on transparent, accountable, participatory principles and are carried out in an orderly and budgetary discipline; (2) Village financial management (paragraph 1) is managed within 1 fiscal year, starting from January 1 to December 31, 2019.

Since 2015 online-based financial reporting with the Siskeudes application. Siskeudes is a manifestation of the implementation of the e-government concept by utilizing IT (information, communication and technology) which aims to facilitate the process of communication and transactions within the organization (Moehariono, 2012). In Sumenep Regency, the local government through the Financial and Development Supervisory Agency (BPKP) was integrated under the name SIMDA (Sistem Informasi Manajemen Daerah) which was introduced and implemented since 2016. In 2017 the government carried out evaluations and various trials, and in 2018 the Regional Government emphasized that all Villages must implement and use reporting through the online Siskeudes. Siskeudes can facilitate village government officials in managing finances and reporting financial accountability to the central government. (<https://www.adakitaneews.com>, 17 November 2018, 9:55 p.m.).

The siskeudes application can facilitate the preparation of the RPJM, TPKDes, APBDes, facilitate the presentation of financial reports and the village head's annual realization report. In addition, siskeudes encourages a more effective and accountable online-based financial system. The problem is that many villages in the Sumenep Regency area are not supported by adequate human resources in operating and managing online-based finance using Siskeudes. Therefore, the competence of village operators has an effect on village financial management using the siskeudes application. Competence is related to a person's characteristics which include knowledge, skills, character, motives and self-concept (Moehariono, 2012: 4) which is related to the effectiveness of individual work and the success of organizational goals. Competence has a direct effect on performance in carrying out tasks and responding to every situation and being able to handle it well (Sedarmayanti, 2013, p. 126).

At the village level, the ability of Human Resources (HR) or the competence of village financial managers can encourage the creation of independent villages with the intention that villages can take advantage of DD and ADD that have not been managed optimally, on the other hand, it affects the proposed plan to the local government which is often rejected. and it was slow to be approved because there was a lack of synchrony of the proposed use of village funds (Marzuki et al., 2020). Weak village apparatus capacity becomes an obstacle in village financial management (Kareth et al., 2021). The main problem in implementing Siskeudes is in human resources or the competence and ability of village operators in operating the Siskeudes system and understanding village financial plans and management (Wibowo, 2020), desa operator resources as factors that influence village financial management effectively and efficiently, and transparency. and village financial accountability (Rivan, Arif & Maksum, 2019). Adequacy of resources greatly influences the implementation of financial management (Regassa, 2020). By the end of 2019, the implementation of Siskeudes had reached 95.06% of all villages in Indonesia (BPKP, 2019).

There are various ways to improve competence, including through: education, training and development (Sudarmanto, 2014, p. 226). The methods aim to build skills, increase knowledge, encourage sensitivity to social roles, form self-image and strengthen enthusiasm and orientation motives in work and organizational achievements (Rivai, 2004, p. 300). Therefore, this research departs from the problem of how to improve Operator Competence and Management of the Village Financial System in Candi Village, Sumenep Regency.

2. LITERATUR REVIEW

a. Competence and competency development

Management and competency development as a strategic and important tool in an organization. Competence has been used as a valid predictor for superior performance in organizations for the past 40 years. Much empirical evidence has suggested that competencies play an important role in human resource management (HRM) practices for various types of organizations (Wong, 2020)

Competence and managerial development can be seen in increasing one's capacity and ability, and enriching experience so that it is solution and effective in managing organizational roles (Jackson et al., 2003). In every organization, competence becomes strategic management which is needed by an organization manager, manager or member. Some of the encouragement to increase competence can be improved on aspects of technical skills, business, social skills and intrapersonal skills (Viitala, 2005)

Competence can be defined as the behavior shown by employees who have the potential to work flawlessly consistently and effectively compared to the average work potential (Trisliatanto, 2016). Competencies can be analyzed according to the conditions of need for organizational development. Competence as a significant effort in overcoming human resource problems in the organization. Most of the success of the organization relies on the competencies possessed by members and employees (Chouhan & Srivastava, 2014). Therefore, competence as a strategic instrument for organizational development. Competence relates to the ability of employees to manage the organization in order to achieve its goals and be able to adapt to the challenges and demands of the environment. Employee competence is related to theoretical, academic, operational, technical abilities, and the ability to formulate strategies to solve problems in the organization (Koay & Markov, 2011). In the context of village government, the ability and understanding of village officials or device resources has a significant effect on village financial management accountability (Kadir et al., 2017; Nurhakim & Yudianto, 2018)

b. Financial management system

Financial governance is also referred to as financial management which has the meaning as a system or method for developing and implementing managerial decisions related to the formation, distribution and use of financial resources to ensure the size and structure of the assets required are in accordance with the aims and objectives (Khominich et al., 2016). Financial management represents the process of establishing, distributing and using an entity's financial resources.

Financial management refers to the application of general management principles to various financial resources which include planning, organising, directing and controlling finances (Grozdanovska et al., 2017). Financial planning is the process of framing objectives, policies, program procedures and budgets regarding financial activities.

Financial management and governance is always undergoing transformation and innovation according to technological developments and resources in order to improve financial accountability and transparency. The financial system in public organizations is very vulnerable between public and group interests. So an accountable, transparent and participatory management model is very strategic in its application.

In relation to village financial management, it is also part of the national strategic program to make villages advanced and independent through accountable and transparent financial management.

Governance Village financial management is carried out through an application that is provided free of charge by the central government through BPKP which aims to assist village governments in improving the quality of village financial governance. The government applies information technology applications to facilitate village financial management in the form of the SISKEUDES application. Information technology and the quality of financial management in the village as a public sector are important to realize transparent, accountable and participatory village financial management (Rika Gamayuni, 2020)

The SISKEUDES application can provide convenience in budgeting, managing, and maximizing the accountability of village fund reports (Bawono et al., 2020). Implementing SISKEUDES properly and correctly will increase the accuracy of villages in disbursing funds according to village needs and making accountability and quality reports (Watulingas et al., 2019)

In supporting the effectiveness of governance and the use of the village financial system using the SISKEUDES application, it is necessary to strengthen the principles of good governance and the principle of continuous improvement (Siagian et al., 2016), besides that cultural and divine values are also needed in the bureaucratic environment to support financial management accountability (Suhartono et al., 2019). The competence of village officials is very supportive of the management of the village financial system, in addition to work orientation that is not only economic profit but transcendental altruistic values that better prepare provisions for realizing transparent and accountable village fund management (Ekaningias, 2022).

3. RESEARCH METHOD

The method used in this study is descriptive qualitative, which describes a case that occurred in village financial management in Sumenep Regency. Data collection was obtained through observation, interviews, and documentation techniques as data for planning and accountability for village income and expenditure management. The validity of the data is done through the triangulation method. The type of triangulation used is triangulation of data sources, namely by digging for the truth of certain information by using various data sources.

4. RESULTS AND ANALYSIS

a. Overview of the Village Financial System

Siskeudes is a financial application developed by the Financial and Development Supervisory Agency (BPKP) together with the Government Internal Supervisory Apparatus (APIP) with the aim of overseeing village finances so that the development process is more accountable according to the mandate of Law No. 6 of 2014. Siskeudes can produce outputs in the form of administrative documents and reports in accordance with statutory provisions. In addition, it is also equipped with an internal control system (built-in internal control) and implementation instructions and application manuals (BPKP, 2019). Siskeudes in order to help achieve the objectives of implementing transparent, accountable, participatory, orderly and disciplined village financial management (Rivan, Arif & Maksum, 2019). The siskeudes system has an effect on the relationship between the planning and budgeting stages, implementation and administration, to financial reporting, traceability and connectivity so that in conclusion it affects the efficiency and effectiveness of village funds well (Atikah et al., 2021). The application of Siskeudes has a positive effect on employee performance (Sulina et al., 2017).

An overview of the implementation of Siskeudes and its implications include; 1) can make adjustments to the village financial system in accordance with the instructions for using the siskeudes system, 2) prepare superior human resources or qualified village financial operators by means of educational qualifications, mentoring and training, 3) the application of siskeudes can have positive implications on the performance of village officials and help facilitate village heads in making plans and decisions (Sulina et al., 2017).

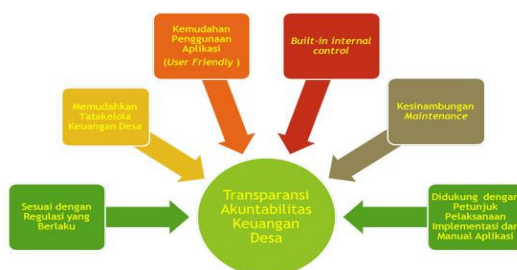


Figure 1. Siskeudes Application Features

Source: www.bpkp.go.id

In its journey, siskeudes has objectives that have an impact on, 1) ensuring all provisions and policies in the implementation of the Village Law, especially village finance and development can be carried out properly for all levels of government, 2) the village government can carry out the village financial management cycle in an accountable manner starting from planning, implementation, administration, reporting, accountability and supervision (Sunaryo, 2021). In Sumenep district Siskeudes was implemented in early 2018, and during the trial period at the end of April 2018 there were already 10% of villages using the Siskeudes application from 330 villages spread across 27 sub-districts (Johar, 2017).

According to the Candi Village Treasurer or Head of Finance, Imam Mukhlis said that the Siskeudes Application could facilitate transparent and accountable village financial management as well as speed up the reporting process and easily encourage improvements in village development plans (Mukhlis, 2021). Local governments and the public are free to easily access APBDes and other financial management because everything can be explained in the Siskeudes application. In addition, the village government, in this case the village head, also easily formulates a development plan for the following year by referring to the description of financial management in Siskeudes in the previous year.

b. Candi Village Operator Education ompetencies

Glaesser, (2019) said that learning in schools is part of competency formation. So that a person's level of formal education is most easily known about his competence. In addition, evidence of certification obtained from training and education to increase competence is also a benchmark for someone to have competent competence in their field (Fildzah, 2020). One's educational competence must be proven by evidence of formal education that has been followed. The educational requirements to become a Siskeudes operator are at least junior high school and have the ability to operate computers. Because all financial management starts from the RPJMDes, APBDes, and electronic-based financial governance (Johar, 2017). However, one of the main factors that symbolize data entry through the Siskeudes application is the competence and ability of village officials or village operators in understanding the Siskeudes application (Diens, 2018). Cases in Sumenep Regency at the completion of the Siskeudes data entry only reached 10% in the 5th month of 2018.

Referring to this conceptualization, operator competence in Candi Village already has qualifications inherent in its duties and roles. Some of the qualifications possessed by Candi village operators include Bachelor's education majoring in Public Administration, whose course material has a lot to do with the roles and duties of village financial operators. Among them are the courses taught by Candi village operators with very satisfactory scores, namely; Management Information Systems, Information Technology, Regional Budget Planning, public service management, public sector accounting, and public policy analysis. Therefore, the competence of village operators as evidenced by academic educational qualifications and achievement of grades is in accordance with their duties as village operators whose role is to manage the online-based village financial system. Competence in the field of management information systems and information technology encourages perceptions and interests in the field of technology. Perceptions of usability and interest affect the use of the Siskeudes application (Pratiwi & Pravasanti, 2020).

The village operator competencies as stated by the Village Head are:

“.....Our village operators are able to compete with other village operators and are quick to respond in carrying out tasks and orders, I know that apart from direct observation there are many stories from other village heads that the operators learn from temple village operators. Of course that's because he is already a graduate whose major is in accordance with his current duties (Sunaryo, personal communication, 17 June 2021).

The competence of Candi village operators is seen from the latest educational qualifications and the linearity of undergraduate majors with the main tasks of village operators. The level of education and the linearity of the majors affect the ability to carry out tasks as village operators with an online system and operationalize Siskeudes. The different educational qualifications with the main tasks of village operators can complicate its role and hinder the acceleration of village financial planning and reporting. In the sense that a person can be agile who is strong, but when he does not have educational experience, it is certainly different from the experienced one, and the effect is different on work performance and achievement of organizational goals.

In conclusion, the operators of Candi village, Dungkek sub-district, Sumenep Regency have qualifications and educational competencies that are quite qualified in accordance with their roles and functions. Theoretical skills in financial management supported by computer understanding while studying can easily help quickly understand the Siskeudes application and accelerate electronic-based financial system reporting.

c. Village Operator Training Intensity

Participation in training and programs to increase knowledge and technical skills affects the ability of operators to carry out their duties and functions (Paman et al., 2011). Therefore, local governments, especially the Village and Community Empowerment Service (DPMD) often conduct training to improve the competence of village officials and village operators. Lack of training for village officials and village operators can complicate the implementation of the siskeudes application (Handayati & Palil, 2020), the intensity of training can help significantly for resources with low educational qualifications, in addition there are technical works that are not easily known except in training training. The way to improve human resources and low competence in understanding Siskeudes is through training and mentoring (Sulina et al., 2017).

Various trainings that have been attended by temple village operators include:

1. Training on the use of siskeudes for village operators held at the DPMD Office Hall in Sumenep Regency.
2. Training of village operators and village assistants in the Dungkek sub-district who was placed in the sub-district pavilion which was attended by 25 participants, the implementation time for 3 days starting from 08.00 to 16.00 WIB.
3. Cooperation commitment of village operators to improve their competence by means of intensity sharing of training and debriefing in the Dungkek sub-district.

The following table shows the participation of village operators in competency improvement training in the Dungkek sub-district.

Table.1
Data on the Number of Village Operators and Village Facilitators who participated in the training

NO	Village	Company Village	Village Operator
1.	Candi	1 person	1 person
2.	Taman Sare	1 person	1 person
3.	Bunpenang	1 person	1 person
4.	Dungkek		1 person

5.	Jadung	1 person	1 person
6.	Romben Barat	1 person	1 person
7.	Romben Rana	1 person	1 person
8.	Romben Guna		1 person
9.	Bicabi		1 person
10.	Lapa Laok	1 person	1 person
11.	Lapa Daya		1 person
12.	Lapa taman	1 person	1 person
13.	Bungin Bungin	1 person	1 person
14.	Banraas		1 person
15.	Bancamara	1 person	1 person
Total		10 persons	15 persons

Source: Data processed, 2021

The material learned by the training participants includes understanding the theory and practice of village financial management as well as the practice of using the Siskeudes application. Some of the materials studied are as shown in the table below.

Table .2
Siskeudes Application Operation Training Materials

No	Training materials	Sub-Point
1	System Requirement Siskeudes	1. Operating System and hardware 2. Computer configuration settings 3. Database and data connection Siskeudes
2	Planning and Budgeting	1. Training preparation 2. Planning training (RPJMdes) 3. Budgeting training (Activities, Income, Expenditures, Financing) 4. Cash Budgeting Training 5. Advanced Budgeting Training
3	Administration	1. Administration Preparation 2. Siskeudes Application Administration Training Materials (village receipts, activity SPP, Financing SPP, Disbursement of SPP, SPJ Panjar activities, Return of down payment, Tax Deposit, Village Fund Output)

Source: Data processed, 2021

The training materials are classified into two parts, namely the learning system with 30% of the material related to the SISKEUDES, and 70% of the participants are taught directly to operate the SISKEUDES application and input financial management. Candi Village operators are active in various trainings held by the district and sub-districts. In addition to non-formal learning in the form of joint learning between village operators and or learning from village assistants who are considered to have conceptual and practical skills.

d. Candi Village Operators Self Development Efforts

Development is related to the environment or conditions that strive for the ability of employees to be used by the organization in the future (Kaswan, 2016, p. 3). Self-development is part of increasing knowledge at work and carrying out roles and functions in accordance with their duties. Being a village operator, self-development is carried out in the form of adaptation to the work environment and continuing to encourage competence and ability in carrying out their duties. In the sense of self-development is an ongoing effort made by employees to be able to work faster and easier

Referring to this conceptualization, the self-development of the temple village operator can be considered good. Although the temple village operators have sufficient educational qualifications and intensity in training, they still strive to increase their knowledge through many questions from their superiors and village assistants and are willing to learn from anyone in order to increase the meaning of knowledge.

This experience was shared by Andiriyanto (Andiriyanto, 2021) lecturer in management information systems at Wiraraja University. That Candi Village Operators often conduct consultations regarding application operations, data entry and the possibility of innovations in using the Siskeudes application from others. In a sense, Candi village operator employees want to continue to make improvements and upgrades so that they show a better side of difference than other villages.

5. CONCLUSION

The village government has the flexibility to develop the village and prosper its people because of the implementation of decentralization which also targets the village government to regulate and manage its government independently. Broad authority is also supported by the Village Fund and the large Village Fund Budget. The flexibility of the village government to regulate the village and the amount of DD and ADD encourage the acceleration of development and village independence. Huge financial management efforts and high potential for village yields require accountable and contemporary management. In that case, the Sumenep Regency Government has implemented the Siskeudes application which has existed since 2018 as an innovation from the development of a technology-based financial system. Financial management through the Siskeudes application can help accelerate village planning, data collection and village financial management. In addition to accelerating village management, it also encourages transparency in the village management system. However, several studies explain that in the use of the Siskeudes application, human resources or the ability of the village apparatus are the main obstacles. Therefore, the competence of village operators is described as one of the main factors in using the Siskeudes application. Competence affects reporting lags and financial management inaccuracies. The competencies possessed include; 1) apparatus education qualifications, 2) intensity of training in village financial management and the use of the Siskeudes application, 3) efforts to develop village officials themselves. the Sumenep district government conducts a structured coaching and training program for village officials to improve their ability and understanding in managing village finances through the Siskeudes application.

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