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Detailed Exploration Of Feasibility Study Of Siskeudes Implementation In Pematasang Serai Village, Langkat District

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Abstract

This research aims to provide detailed exploratory information on feasibility studies implementation of Siskeudes in Pematasang Serai Village, Langkat Regency in the framework of realizing accountability in village fund management. The focus in this research is Role Siskeudes which is used in preparing financial reports for the Pematasang Serai Village, Langkat Regency. This study used qualitative research methods. Technique The data collection used in this research is the observation method, interviews and documentation. The data analysis technique used in this research is engineering qualitative data analysis. The data analysis component used is data reduction, data display, and drawing conclusions. The research results show that Siskeudes played an important role in making it Pematang Serai Village financial report,. Siskeudes Very make it easier for Village Officials, especially the Secretary and Head of Finance of Pematang Serai Village in preparing and inputting financial reports. Public also involved in preparing the budget for one period, represented by the Community figures who participate in every deliberation in village financial budgeting Pematang Serai Village, Langkat Regency. Financial reports available in Pematang Serai Village is good, this is based on the financial reports created as proof of the village government's responsibility to the local community as well as to regional governments.

Keywords: *Siskeudes implementation, village financial management, detailed exploration.*

INTRODUCTION

The Indonesian government is committed to building starting from the outskirts with strengthening regions and villages within the framework of the Unitary State. As a first step The form of government seriousness is the issuance of Law Number 6 of the Year 2014 concerning Villages, because villages are legal community units that have boundaries territory that has the authority to regulate and manage its government affairs and community interests (Sari et al., 2022).

Apart from that, the village is a legal community unit that has distinctive characteristics or characteristics, origins and socio-cultural conditions of the local village community so that the pattern the administration of government and the implementation of development in the village must be respecting the value system that applies to society in accordance with local wisdom continuing to heed the shared value system in national and state life through construction that combines the functions of community self-governing with local self-governing, so that it is hoped that the unity of the customary law community which has always been parts of the village area are organized into villages and traditional villages (Nagitta et al., 2022).

A village is a place or area that has a government system which has many important roles in helping a good area in the administration of government and in development (Supraja, 2024).

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The village has one the unity of a legal community which then has territorial boundaries and ownership authority to regulate and manage its government in the interests of society based on community ideas, origins and traditional rights that apply and are recognized within government system of the Unitary State of the Republic of Indonesia (Ferry et al., 2023). That the village has rights origins and traditional rights in regulating and managing the interests of local communities and play a role in realizing the ideals of independence (Panggabean, 2021). In the course of the Republican constitution Indonesia, villages have developed in various forms so they need to be protected and empowered to become strong, advanced, independent and democratic so that they can create a strong foundation in implementing governance and development towards society fair, prosperous and prosperous as well as optimizing the implementation of village government, implementation of village development, development of village community, and empowerment village communities, therefore the government has prepared Government Regulation Number 43 2014 concerning Implementing Regulations of Law Number 6 of 2014 and equipped with several derivative regulations such as the Minister of Home Affairs Regulation, Regulation of the Minister of Finance and Regulation of the Minister of Villages, Development of Disadvantaged Regions and Transmigration (Ramadhan et al., 2023).

In 2015 the Indonesian Government provided a very large budget for the Village Government to support governance, development, coaching and empowering village communities known as village funds (Sari & Azzahra, 2023). In managing very large village funds, a Minister of Home Affairs Regulation was issued Number 113 of 2014 concerning Village Financial Management to regulate implementation Village Revenue and Expenditure Budget.

The implementation of the Village Revenue and Expenditure Budget has a role important in the success of regional development (Lucan et al., 2015). Village Revenue and Expenditure Budget can be a form of performance and capability of the village government finance and manage government administration and development implementation in village (Cordery et al., 2023). However, in reality, there are many public complaints related to it budget realization which results in budget allocations that are not in accordance with the scale priorities, which are at risk in economic, efficiency and effectiveness aspects (Yu & Pei, 2024). To facilitate in managing village finances, in 2015 the Ministry of Home Affairs carried out cooperation with the Financial and Development Supervisory Agency in building a computerized village financial management system application, where the content is in it contains the substance contained in Minister of Home Affairs Regulation Number 113 of the Year 2014. The system application is called the Village Financial Management System or abbreviated as Siskeudes in an effort to realize accountability in village financial/fund management. The Village Financial System is a tool or system used in managing village finances, in the form of Budget Realization and APBDes. The realization of the village budget is all forms of budgeting in village government for village development. Village Rights and Obligations of the Government and Regional Governments Based on Law Number 6 In 2014, it can be shown in figure 1.

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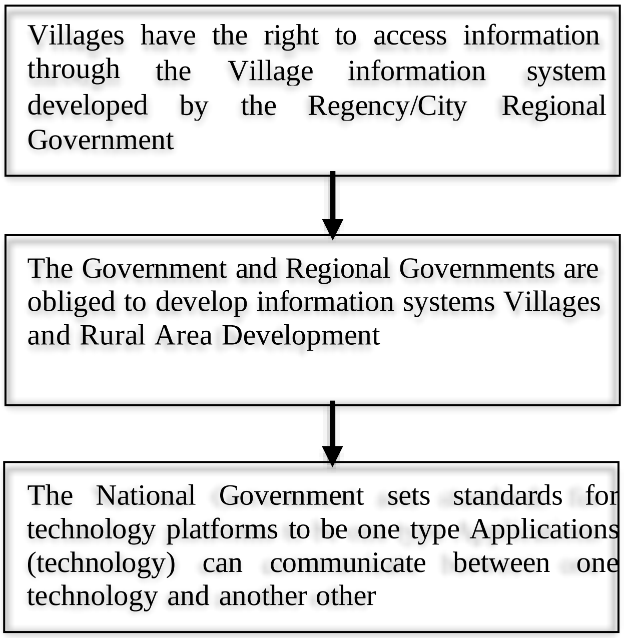

Figure 1. Village Rights and Obligations of The Government and Regional Government

The Village Financial System (Siskeudes) application is a form of policy regional government to improve financial management in the Village so that this occurs similarities in reporting. Reporting on the current use of village funds is mandatory using applications prepared by the government (Jamil et al., 2022). This application aims to input reports on village funds issued by the State for development and empowerment of village communities. In this application the village operator must be able to do so village financial input so that accountability in managing village funds can be realized. The Siskeudes application is also recommended by the Ministry of Home Affairs and the Ministry of Villages, Development of Disadvantaged Areas and Transmigration for use in existing villages throughout Indonesia and the application of the Siskeudes application in 2018 to all villages in Indonesia It is mandatory to use the Siskeudes application .

Pematang Village is one of the villages in the regional government Langkat district. It is recommended that the implementation of government activities be compiled government financial reports as a means of presenting internal information forms of accountability to realize accountability (Argento & van Helden, 2023). In compiling reports finance, Pematang Serai Village, Langkat Regency also uses the Siskeudes application as recommended by the Ministry of Home Affairs and the Ministry of Villages, Development of Disadvantaged Regions and Transmigration. Siskeudes is what is used by Pematang Serai Village, Langkat Regency to prepare and present the report Budgeting such as APBDes, RAP and APBDes. From Siskeudes Village Pematang Serai Village, Langkat Regency can also prepare an Administration Report includes General Cash Book, Bank Book, Tax Book, Subsidiary Book and Document Register Administration. With Siskeudes, it can make it easier to present reports The Village Fund Budget in the future can also be a solution for the government so that it is more transparent and can realize accountability in managing village funds in accordance with the purpose of implementing the application (Farshadfar et al., 2022).

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After the researchers made observations in the field by going directly to the field to conduct research interviews with sources/informants, namely The Village Secretary and Head of Finance found that the Pematang Serai Village government Langkat Regency is not yet optimal in using the Siskeudes application. Village government Pematang Serai, Langkat Regency also does not understand well about it use the Siskeudes application because they are very comfortable doing it presenting village budget reports manually without Siskeudes, even though it is actually with Siskeudes is very helpful and makes inputting and making easier financial reports in Pematang Serai Village, Langkat Regency. Such that It is known that errors in preparing financial reports will occur if they are Compiling financial reports is done manually because humans have limits ability so that errors can occur. Based on the results of research interviews with It was also found that the sources/informants, namely the Village Secretary and Head of Finance, were still there There are limited human resources in the Pematang Serai Village Government, Langkat Regency who understand related to the use of the Siskeudes application, it makes implementation of fund management difficult village using the Siskeudes application.

Seeing the above phenomenon raises suspicions that there is an internal error budgeting if done manually without using an application Siskeudes which has an impact on decreasing village income budgeting resulting in reduced funding for the four areas of budgeting APBDes is the field of village government administration, the field of development implementation villages, the field of village community development, and the field of village community empowerment which ultimately makes it difficult to realize accountability in fund management village in Pematang Serai Village, Langkat Regency.

RESEARCH METHODS

This type of research uses descriptive research. Descriptive research is research that systematically describes facts and situations and activities of the object under study. The scope of this research seeks to describe the real picture of real phenomena that occur in detailed exploration of feasibility studies implementation of siskeudes in Pematasang Serai Village, Langkat Regency.

To obtain research data, the data collection techniques used by Researchers in supporting the completion of this research are as follows: 1) Interview technique, which is carried out by interviewing respondents in person directly to collect research data. 2) Documentation techniques, which are aimed at obtaining existing data and literature, whether from books, scientific essays, writings or research previous issues that are relevant to the topic under study. For later quotations are carried out either directly or indirectly from sources this literature.

The data source in research is the subject from which the data was obtained (Habu & Henderson, 2023). The data required in this research is primary data. Primary data is a source of research data obtained directly from original sources (no via intermediary media). Primary data can be the opinions of individual subjects (people). or group, the results of observations of an object (physical), event or activity and results testing. Primary data in this research was obtained through interviews conducted directly with competent parties in the Pematang Village

Government Serai Langkat Regency. This interview was conducted to obtain data and information which is relevant to the research formulation.

The data analysis technique used in this research is qualitative data analysis technique. Data analysis in qualitative research is carried out during data collection and after completing data collection within a certain period McDermott (2023)said that there are three paths to qualitative data analysis, namely data reduction, data presentation and conclusion drawing. The components of data analysis in question are: 1) Data Reduction, Data obtained by researchers in the field through interviews, observation and documentation is then reduced by summarizing, sorting and focusing the data on things that are in accordance with the research objectives. At this stage the researcher also carried out data reduction by sorting and categorizing all data related to village financial management and empowering village communities. The purpose of the selection is to find out whether the data is relevant or not to the final aim of the research. 2) Data Presentation, Data presentation is carried out after the data has been reduced. Then the data obtained from interviews, documentation and observations are analyzed to take action based on understanding. The form of presenting qualitative data can be in the form of narrative text (field notes, tables, matrices, graphs, networks or charts). This process will be carried out from the results of interviews in the form of recordings which will then be expressed in text form. The documents that have been obtained from the Village are then evaluated, so that they will be easier to understand. 3) Conclusion Drawing, The final step in qualitative data analysis is the process of drawing conclusions. This stage aims to find the meaning of the data collected by looking for relationships, similarities or differences to draw conclusions as answers to existing problems. Based on the data that has been reduced and presented, researchers can make conclusions that are supported by strong evidence at the data collection stage. Conclusions are answers to the formulation of problems and questions that researchers have expressed from the start

RESULTS AND DISCUSSION

Implementation of the Village Financial System (Siskeudes)

Siskeudes is an application created to make it easier managing village finances which is applied to Pematang Serai Village, Regency The series started in 2018 until now. Siskeudes is present as a State contribution to create transparency in order to increase accountability in presenting financial reports. Siskeudes application used by Pematang Village Serai Langkat Regency is the Siskeudes Application Version 2.0, because it is an appeal government, especially siskeudes version 2.0 Better and integrated with documents at the planning and budgeting stages, rather than being absorbed by each activity.

The siskeudes application itself is in version 2.0. This application has been customized with the latest village financial management, namely Permendagri 20 of 2018 concerning Village Financial Management. Siskeudes version 2.0 aims to make things easier for villages in making Village Revenue and Expenditure Budget (APBDes) regulations and a form more transparent, accountable, orderly and disciplined village financial management. Based on the launch of the siskeudes application version 2.0, in Pematang Serai Village, Regency Langkat also uses the siskeudes application version 2.0, in accordance with the advice government.

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In line with research conducted by Rakhmawati and Atikah in 2020 states that the quality of the process and information of Siskeudes Version 2.0 R.0.1. better and integrated with documents at the planning and budgeting stages, compared with Siskeudes Version 1.0.R1.06. This is because Siskeudes version 2 is already available use Activity Packages in Shopping posts, so that villages must be able to estimate the expenditure that will be absorbed by each activity. In Siskeudes version 2, At the report file (output) stage, there are also additions to all reports stages up to the tax report, in accordance with the direction of PMK 193/PMK.07/2018. Siskeudes Version 2.0 R.0.1. has also used OMSPAN for reporting to the ministry.

If you compare after and after using the application you will find very significant differences; that is: 1) Before using the Siskeudes application, errors often occur regarding the presentation of financial reports because they still use a recording system Manually. However, after using the siskeudes application it was not found Again, recording errors because if an error occurs during recording, the program will automatically correct it according to what is desired making financial reports without having to go to the trouble of compiling them return. 2) Before using the siskeudes application, consider the time usage takes a long time because those who make reports must make them with great care because when we are negligent in making it, internal errors will arise preparation of financial reports. However, after the Siskeudes Application, then It doesn't take a long time to make financial reports because siskeudes is online based, saves time, very easy, fast and remote from the word error in reporting.

Stages of Preparing Village Financial Budgeting

In Preparing Village Financial Budgeting there are stages that consist of: 1) Planning, Financial management in reporting in Pematang Serai Village, Langkat Regency That's good because in carrying out APBDes budgeting planning it will be done hold deliberations with several figures from the village apparatus together with figures community which aims to formulate or propose and design about the programs that are planned and will be funded by the village. After there are results from deliberation, an indicative ceiling will be created, namely an estimate of the village budget while the increase was 10% from the previous APBDes budget estimate. 2) Implementation Implementation in Pematang Serai Village, Langkat Regency is carried out by management Finances after the APBDes are determined are determined based on existing village regulations applies. The management implementation process starts from the initial process carried out by the Village Pematang Serai Langkat Regency in implementing village funds, namely by propose the amount of funds used for village development activities. In The application for funds must be accompanied by strong documentary evidence. Document It contains a cost budget plan. The next process is to verify the cost budget plan by the village secretary and confirmed by the head of Pematang Serai Village, Langkat Regency. After the budget plan is confirmed, the financial department acts to carry it out budgeted activities and reporting the amount of budgeted funds as well report the amount of budgeted funds to the district for approval and for the amount of funds used. However, the payment mechanism is in place do it in Pematang Serai Village, Langkat Regency in two ways, first, head finance carries out payment procedures by providing a deposit if the funds are disbursed from the district, and do not make a deposit if there has been no disbursement of village funds. 3) Accountability and Reporting, Accountability and reporting of funds in Pematang Serai Village, Regency Langkat carries out Village Financial Management which has been integrated into the Report

Accountability is known as the Term Development Plan Medium Village APBDes which contains the General Cash Book, receipts, notes, activity receipts, and other activity attachments and reporting the realization of the use of Village income through 2 stages, namely semester 1 is reported in June while semester 2 is reported in December.

CONCLUSION

Implementation of the existing Village Financial System in Pematang Serai Village Langkat Regency, starting from 2018, has been using an application in making financial reports, namely by using the Financial System Village (Siskeudes), implementation of Siskeudes in Pematang Serai Village, Regency The step is running well.

In terms of elaborating village financial reports, Pematang Serai Village, Regency Langkat also provides information related to Budget Realization reports and Reports APBDes is a form of accountability to the Pematang Village community Serai Langkat Regency in terms of village financial management. The government has launched the siskeudes application version 2.0. This application is already adjusted to the latest village financial management, namely Permendagri 20 2018 concerning Village Financial Management. Launch of Siskeudes version 2.0 aims to make it easier for villages to make budget regulations Village Expenditure Income (APBDes) and a form of village financial management which is more transparent, accountable, orderly and disciplined. Based on application launch siskeudes version 2.0, in Pematang Serai Village, Langkat Regency too use the siskeudes application version 2.0, because this version has become a recommendation from the government to all villages.

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