

Survey Of Public Satisfaction With Information Systems Village Fund Management In Pematang Serai Village Langkat District

Galih Supraja^{1*)}, Junawan²⁾, Annisa Fajariah Damanik³⁾

^{1,2,3)}Department of Accounting, Faculty of Social Sciences, Universitas Pembangunan Panca Budi, Indonesia

Email : galih@dosen.pancabudi.ac.id

Abstract

This research was carried out in Pematang Serai village, Langkat Regency. Purposeful research to provide information on the level of public satisfaction with the information system managing village funds in Pematang Serai Village, Langkat Regency. Research Model carried out using a descriptive approach with data collection techniques carried out using distributing questionnaires, observations and interviews with predetermined sources using the Slovin formula. The population in the study was 100 people with a sample 80 samples were selected using a purposive sampling approach. Analysis data was carried out using a qualitative descriptive method based on the PAN Ministerial Regulation & RB Number 14 of 2017. The results of this research show that the Satisfaction Index Pematang Serai village community regarding the management of village funds by the village government Pematang Serai produces a level of satisfaction in the "satisfied" category but not yet capable provide maximum satisfaction for the people of Pematang Serai village, because they cannot afford it reducing the number of productive unemployment, has not been able to improve the community's economy, and has not been able to provide major benefits for the economic development of Pematang Serai village and its people. This is due to the management of village funds by the Pematang Serai village government focus on physical development and tend to ignore the economic development of society thus having an impact on slowing economic growth in society.

Keywords: *Community Satisfaction, Information Systems, Village Fund Management.*

INTRODUCTION

A form of government concern for village development and progress the community is by providing a village budget in the Revenue Budget and State Expenditure for the development of rural areas in the form of Village Funds (Satibi & Atik, 2023). In an effort to encourage village strengthening from various aspects, the government Indonesia, through the Nawacita (nine hopes) program, has developed a village strengthening program by "building Indonesia from the outskirts by strengthening inner regions and villages unitary state framework". In this program the government provides subsidies addition for villages in Indonesia to develop their potential for advancing the village and its community (García-Pérez-de-Lema et al., 2022).

Village funds that have been subsidized by the government during 2015-2021 according to Ministry of Finance records amounted to IDR 400.1 trillion which has been used/enjoyed for 74,961 villages in 434 Regencies/Cities throughout Indonesia. Distribution of village funds for in 2022 it has been set at Rp. 68 trillion for all the villages mentioned above (Nasution et al., 2023).

General problems that arise regarding the use of village funds are recorded in The Ministry of Finance is still dealing with classic problems that have not yet been resolved The solutions, such as Handayani et al (2023), include: 1) The uneven quality of Human Resources (HR) as

village fund managers in every village; 2) Potential for villages having legal problems or the Village Head misusing funds village for which he is responsible. Point 2 above is the most sensitive and dominant issue. Representative Corruption Eradication Commission Chairman Nurul Ghufon informed that the Corruption Eradication Commission had succeeded in uncovering 601 cases misappropriation of village funds from 2012-2021. A total of 686 village officials/village heads became suspect. Village funds are intended for village development, but are used for personal interests. Generally Nasution (2020) misappropriation of village funds is carried out by unscrupulous officials villages by inflating budgets, embezzling activities, and fictitious projects (Ramadhan & Nasution, 2020).

Village funds are prioritized to meet village development needs and its people. The use of village funds is channeled for development purposes economics, health, education and religion (Nst et al., 2021). On the other hand some the community does not contribute and play an active role in managing village funds, so that objectivity of the quality of use of village funds is difficult to measure from the aspect of community satisfaction, where the community does not understand in detail the realization of village funds, and the government Villages do not involve the community in development and empowerment of village communities (L. Wang et al., 2024). This situation also has an adverse impact because there is no direct control from upper society village fund management. So Permendagri No.20 of 2018 transparency, accountability, participative, and budget discipline.

Implementation of good governance and village development must be able to accommodate the aspirations of the community and realize the active role of the community to take responsibility for the development of life together as fellow villagers (Arnita & Nasution, 2019). The village government is the trustee obliged to provide accountability, present, report and disclose all activities for which they are responsible to the public who have the right and authority to ask for that responsibility (Nasution et al., 2021).

If the village government carries out its mandate well, the community will trust it to the government. Public satisfaction and trust are important in state life because the government cannot carry out its duties properly without public trust in the government. If the government's performance is good then The public will have great trust in the government and vice versa if If the government's performance is poor, public trust in the government will decrease (Nidya Sari & Suci Azzahra, 2023).

One of the factors causing the decline in village community trust to the village government, namely because there is a gap in community expectations regarding village government performance. And the way to achieve community satisfaction is by improve and improve the performance of village government and meet needs village development by village communities (Sukmadilaga et al., 2015).

Providing satisfaction to the community, especially village communities, is something which is very important for village government, because it will strengthen the government's position village in the eyes of the community (Z. Wang et al., 2023). In such conditions, the village government has legitimized his position in the village which will ultimately provide freedom be creative in developing the village to be more advanced and prosperous (Jamil et al., 2022).

For the people of Pematang Serai village, Langkat Regency, there are various problems regarding community satisfaction with the performance of village government in managing village funds, still felt like a classic problem. The people of Pematang Serai village, Langkat Regency, have not yet fully experience the maximum performance results provided by the village government in managing village funds. Use of Pematang Serai village funds, Langkat Regency during 2020-2022, especially for community empowerment activities shows the following conditions:

Table 1. Distribution of Pematang Serai Village Funds, Regency Langkat 2020-2022

The amount of village funds has been distributed to community empowerment	4.907.983.403		
	2020	2021	2022
Community Economic Support	872.740.565	780.089.646	521.862.121
Supporting Community Quality of Life	93.668.500	37.420.600	117.617.600
Etc	271.389.350	305.200.000	435.600.000

The table above shows the village funds used for activities empowerment of the Pematang Serai village community, Langkat Regency during 2020-2022. The dominant use of village funds is for community economic support activities an average of 75% of the total funds that have been distributed are for community empowerment activities.

The distribution of village funds above has not yet had a full impact on the community Pematang Serai village, Langkat Regency. From the results of initial observations in Pematang Serai village Langkat Regency obtained various information from community leaders in Pematang Serai village Langkat Regency including Mr. Rusli, Mr. Selamat, Mrs. Erliza, and Mrs. Ella Lasmina which reveals several problems that still do not provide satisfaction for Pematang Serai village community, Langkat Regency, Some of these problems, including: 1) Management of village funds has not been optimal in empowering the community, so the number of productive unemployment remains high. 2) Management of village funds has not fully touched upon the development of village road access which is in bad condition, especially in rainy conditions, so it is not yet complete provide satisfaction for the people of Pematang Serai village, Langkat Regency. 3) The management of village funds tends to ignore economic development which has a direct impact on the welfare of society.

Paying attention to the phenomena/problems above, gives an idea that funds villages managed and used by the village government are still not effective in providing satisfaction for society. This means that the performance of village fund management has not delivered effective impact on village development and has not yet turned village communities into more advanced and prosperous economically.

RESEARCH METHODS

To provide a clear picture and facilitate the implementation of this research, it is necessary to provide research material to be studied as a basis for the research. This research uses a qualitative research approach because it is fundamental depends on the observation of the problem to be studied. The problem in this research is regarding the information system for

managing village funds by the Pematang village government Serai Langkat Regency is able to provide satisfaction to the village community?. Study Qualitative is research that is descriptive in nature and tends to use more analysis with an inductive approach (Habu & Henderson, 2023). In qualitative research, starting research from theory towards the data and ends in acceptance or rejection of the theory. In research Qualitative researchers start from research data using existing theories as explanations and ends with theory.

To collect the necessary data and information, the researcher using research procedures, namely the method of observation and interviews with still refers to the context of qualitative research with a descriptive analysis approach. The analytical method used in this research is the descriptive analysis method qualitative. The data analysis technique using a qualitative descriptive approach is carried out in this way organize data, then group it, and then interpret it, so that a true picture of the condition of the problem will be obtained researched. And in the next stage the answer to the problem/phenomenon will be found that was researched.

Data processing was carried out by assessing questionnaire answers from 80 respondents regarding community satisfaction with village financial management through indicators transparent, accountable, participatory and budgetary discipline as well as through satisfaction indicators itself which includes indicators of input, activities (process), output, results (outcome), benefits and impact. Results of assessment of public opinion Regarding community satisfaction, analysis/discussion is then carried out the quality of village fund management. In the process of analyzing the data studied In this study, researchers compared information from the village head of Pematang Serai Regency Langkat with a community satisfaction questionnaire and the results of interviews with several figures The community represents the community of Pematang Serai village, Langkat Regency. Interview result researchers use it as a complement and/or strengthen the results of this research analysis, so that Every effort is made to produce an analysis that describes the conditions actually in the field. After going through the various stages of analysis above, In the next stage the researcher draws conclusions.

RESULTS AND DISCUSSION

The village program that has received the attention of the Pematang Serai village government is increasing people's income and empowering people of productive age. Government Pematang Serai village feels the need to increase community income, so that the community economically independent. The Pematang Serai village government is also focused on empowerment people of productive age to reduce the unemployment rate in Pematang Serai village. Funding for both programs comes from Pematang Serai village funds.

The Head of Pematang Serai Village, Mr. Ruslan, explained the efforts made Pematang Serai village government to carry out these two programs in the form of counseling and training assistance covering entrepreneurship, waste processing and other industrial waste, agriculture, livestock and fisheries. That's all done continuously to interested communities without exception. Where based Pematang Serai Village budget and Expenditure Revenue in the field of Community Empowerment Pematang Serai Village Government amounting to Rp. 15,000,000.

Mr. Ruslan continued, this program has not received full attention community, especially young people who have just graduated from high school and university. They are more interested to look for work outside Pematang Serai village, such as in Medan, Tebing Tinggi, Pematang Siantar, and other big cities in North Sumatra, many people are even looking for work in Java Island and other cities in Indonesia. This program has not really reduced the numbers productive unemployment, but at least the village government has made efforts to do so maximum.

Economic development and welfare of the Pematang Serai village community is the development part which is also the focus of the Pematang Serai village government. Village head Pematang Serai Mr Ruslan explained; generally a physical development program in the village Pematang Serai leads to economic development and welfare of village communities Pematang Serai. If you look physically, the development in Pematang Serai village is visible more is physical development, but in reality it will manifest economic prosperity. So that all physical and non-physical development is efforts to develop society economically to improve community welfare. Where based on the Pematang Serai Village Budget and Expenditure Costs in the field Economic Development and Community Welfare in Pematang Serai Village amounting to Rp. 872,740,565.

Mr. Ruslan added that development from an economic aspect that can be seen is assistance organized by the village government whose funds come from village funds Pematang Serai, such as assistance with fertilizer and seeds for farmers, assistance with chickens, goats and cows for farmers, sewing machine assistance for home sewing businesses, sewing assistance, outlets, or carts for culinary businesses, and other economic assistance. Even if it's help like this is not sustainable all the time, but at least the village government has seeking economic assistance to improve the economic welfare of village communities Pematang Serai.

Physical development for the welfare of the existing Pematang Serai village community implemented is assistance in building houses for the community, especially for disadvantaged communities capable. Mr. Ruslan as Head of Pematang Serai Village explained; assistance program The construction of houses for the poor has been going on for more than 4 or 5 years lately. This program is specifically for people who cannot afford it but have it uninhabitable house. With available village funds, the Pematang Serai village government ensuring that people can live peacefully in livable homes. Because There are limited funds, so not all people in Pematang village are poor Serai received assistance to build this decent house. This program is planned to be carried out sustainable every year, so that it is hoped that all poor people can live in a more livable house.

The Pematang Serai village government has also created an assistance program for the village community Pematang Serai in the form of assistance in providing clean water. Explanation from Mr Ruslan The Head of Pematang Serai Village said; assistance provided by the Pematang village government Serai to meet the need for clean water by building a clean water reservoir for a number of people in each hamlet. Apart from that, he also built drilled wells for several hamlets, and there are also communities who receive assistance with clean water connections through paid drinking water company pipes. All of these programs are funded from financial sources villages that have been budgeted in each fiscal year. Of course there are certain requirements hamlets and communities must fulfill the requirements to receive clean water assistance.

Mr. Ruslan added that it is important to note that clean water assistance is assistance that is also a priority for the Pematang Serai village government, because the village Pematang Serai is one of the villages located not far from the sea or salt water area, So it is very necessary to have clean water that is free from salt and other substances other minerals.

Community health development carried out by the Pematang Serai village government at this time This is providing BPJS assistance. The Head of Pematang Serai Village, Mr. Ruslan, explained that the Pematang Serai village government's attention is to the health of the village community not only providing health facilities such as Community Health Centers, but also providing assistance medical assistance to the community in the form of BPJS assistance to the community. For In 2023, the Pematang Serai village government has made every effort to ensure that The people of Pematang Serai village have been registered as unpaid BPJS participants. Help This unpaid BPJS does not spend village funds, but provides assistance with thoughts and energy and morale carried out by the Pematang Serai village government is an effort to improving the welfare of the Pematang Serai village community, especially regarding the level of health and public health concern.

The level of respondent satisfaction through several indicators, such as input (input), implementation (process), output (output), results (outcome), benefits (benefit), and impact indicators (impact). Overall indicators provide a level of satisfaction with the level the same satisfaction is in the "satisfied" category. This means that respondents feel satisfied with management of village funds that has been carried out by the Pematang Serai village government so far. From the assessment of the two variables studied, namely the village fund management variable and community satisfaction variable, the conclusion of the village community satisfaction index was obtained Pematang Serai as follows:

Table 2. Community Satisfaction Index

Variable	Satisfaction Score
Village Financial Management	257,60
Community Satisfaction	213,33
Total Elements ^{a)}	9.687
Weighted Average ^{b)}	0,025
Community Satisfaction Index (^{axb})	241,18
Category	Satisfied

The table above explains the results of the overall satisfaction assessment, including variables management of village funds and community satisfaction, where these two variables produce assessment of the same level of satisfaction, namely falling into the "satisfied" category. Therefore It was concluded that the Community Satisfaction Index of Pematang Serai village regarding management Village funds for 2020-2022 are in the "satisfied" category.

CONCLUSION

Level of community satisfaction (Community Satisfaction Index) Pematang Serai Langkat Regency for the 2020-2022 period produced a level of satisfaction with the "Satisfied" category. The Pematang Serai Village Government, Langkat Regency is more dominant prioritizing the use of village funds for physical development compared to with economic development, thus having an impact on economic growth slowing society. Management of village funds by the government of Pematang Serai Village, Langkat Regency not yet able to reduce the number of productive unemployment, not yet able improve the community's economy, and have not been able to provide major benefits to economic development of Pematang Serai Village, Langkat Regency and its people.

Pematang Serai Village Government, Langkat Regency should implement PP No. 60 of 2014 which mandates fairness in managing village funds, where priorities for physical development and economic development can be implemented in a balanced manner.. The economic development program through the development of village communities is carried out on an ongoing basis sustainable, and selected programs that are truly effective can improve village economy and community in Pematang Serai Village, Langkat Regency and reduce the number of productive unemployment. It is necessary for the village government to directly involve the community in every program villages by functioning village deliberation institutions, become capable institutions accommodating community aspirations regarding matters that are very priority (urgent) for built and implemented in Pematang Serai Village, Langkat Regency.

REFERENCES

- Arnita, V., & Nasution, D. A. D. (2019). Pengaruh Pasar Tradisional terhadap Perkembangan Pendapatan Asli Daerah di Pulau Samosir Danau Toba. In *Riset Akuntansi Keuangan* (Vol. 4, Issue 2).
- García-Pérez-de-Lema, D., Madrid-Guijarro, A., & Duréndez, A. (2022). Operating, Financial and Investment Impacts of Covid-19 in SMEs: Public Policy Demands to Sustainable Recovery Considering the Economic Sector Moderating Effect. *International Journal of Disaster Risk Reduction*, 75(January). <https://doi.org/10.1016/j.ijdr.2022.102951>
- Habu, A. A., & Henderson, T. (2023). Data Subject Rights As A Research Methodology: A Systematic Literature Review. *Journal of Responsible Technology*, 16(October). <https://doi.org/10.1016/j.jrt.2023.100070>
- Handayani, E., Garad, A., Suyadi, A., & Tubastuvi, N. (2023). Increasing the performance of village services with good governance and participation. *World Development Sustainability*, 3(June), 100089. <https://doi.org/10.1016/j.wds.2023.100089>
- Jamil, M. M., Abidin, N. H. Z., & Alwi, N. M. (2022). The governance structure on the role of internal auditors in environmental auditing practices: Cases of Malaysian local organisations. *Environmental Challenges*, 9, 100632. <https://doi.org/10.1016/j.envc.2022.100632>

- Nasution, D. A. D. (2020). *Effect of Budgetary Participation on the Budgetary Slack with Information Asymmetry, Environmental Uncertainty, and Budget Emphasis as Variables Moderation*. 4(2), 113–120.
- Nasution, D. A. D., Muda, I., Sumekar, A., & Abubakar, E. (2021). *Analysis of The Economic Behavior of Society E-Commerce as An Impact on The Development of The 4.0 Industrial Revolution and Society 5.0*. 1–9. <https://doi.org/10.4108/eai.14-9-2020.2305669>
- Nasution, D. A. D., Supraja, G., & Damanik, A. F. (2023). Model Policy On Collection Of Land And Building Tax In Pematang Serai Village, Langkat Regency. *International Journal Of Humanities Education And Social Sciences*, 2(5), 1626–1637. <https://ijhess.com/index.php/ijhess/>
- Nidya Sari, M., & Suci Azzahra, A. (2023). Analysis of Factors Influencing the Financial Management Behavior of Medan City Students. *International Journal of Management Research and Economics*, 1(3), 126–136. <https://doi.org/10.54066/ijmre-itb.v1i2.923>
- Nst, A. P., Sebayang, S., & Nasution, D. A. D. (2021). Enhance Successful Identification of E-Government Management in Realizing Good Government Governance in the Government of the City Of Binjai. *Budapest International Research and Critics Institute-Journal (BIRCI-Journal)*, 4(3), 5120–5133. <https://doi.org/10.33258/birci.v4i3.2301>
- Ramadhan, P. R., & Nasution, D. A. D. (2020). Analisis Determinan Harga Saham Perusahaan Sektor Agriculture Yang Terdaftar Di Bursa Efek Indonesia. *Jurnal Riset Akuntansi Dan Bisnis*, 20(2), 2623–2650. <https://doi.org/10.30596/jrab.v20i2.5569>
- Satibi, I., & Atik, R. (2023). Implementation of Village Government Capacity Building Policies in Indonesia. *Tec Empresarial*, 18(2), 479–493. https://revistas.tec-ac.cr/index.php/tec_empresarial/article/view/255/153
- Sukmadilaga, C., Pratama, A., & Mulyani, S. (2015). Good Governance Implementation in Public Sector: Exploratory Analysis of Government Financial Statements Disclosures Across ASEAN Countries. *Procedia - Social and Behavioral Sciences*, 211(September), 513–518. <https://doi.org/10.1016/j.sbspro.2015.11.068>
- Wang, L., Li, S., & Lv, Y. (2024). Influence of local governments on the greening of the manufacturing sector: A perspective on environmental governance objectives. *Heliyon*, 10(1), e23801. <https://doi.org/10.1016/j.heliyon.2023.e23801>
- Wang, Z., Liu, S., Wei, Y., & Wang, S. (2023). Estimating The Impact of The Outbreak of Wars on Financial Assets: Evidence from Russia-Ukraine Conflict. *Heliyon*, 9(11), e21380. <https://doi.org/10.1016/j.heliyon.2023.e21380>