

Evaluation Of Use Of Application SISKEUDES (Financial System Desa) Quality Improvement Efforts In Village Year 2018 Financial Accountability (A Case Study Of Rural Nogosari Rowokangkung Subdistrict Lumajang)

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Abstract

This study aims to Evaluate the Application of SISKEUDES (Village Financial System) in improving the quality of village financial accountability in the village of Nogosari Rowokangkung District Lumajang District. This research is a qualitative research using descriptive approach. Data Obtained by observation and interviews in depth, then processed three stages of data reduction. The result of the research shows that in Jenetallasa Village in implementing SISKEUDES Application has been run thoroughly and to bring quality accountability to the village's finances and Realize good village governance in accordance with the internal affairs of number 113 2014 years and the quality of financial accountability after the application of SISKEUEDES produced an accountable financial report.

Keyword: Village Financial System, Accountability, Quality

INTRODUCTION

Based on Law No. 6 of 2014 created a computerized system that is able to overcome the financial obstacles in the villages of Rural Financial System (SISKEUDES). Foundation encourages the development SISKEUDES namely Permendagri 113 Year 2104. In financial terms of the village, this system will allow the village government in doing programming of the village, with more weight and complexity of the village administration tasks that occur in the village Nogosari, information and communication systems into a village in conducting a transparent governance, accountable and facilitate public participation in the process so as SISKEUDES Village Nogosari management should be considered. Nogosari village has implemented the Financial System Applications village (SISKEUDES) since 2016 that the application is divided into four (4) modules,

Comparison of this study have similarities to the research conducted Afizal Zainal Mazaliza (et al) is the process of using the same application and the same SISKEUDES using descriptive qualitative research methods. The difference between them lies in the scope of the study. Afrizal focusing on application usage procedures and barriers, while this study focused on the effectiveness of the use of applications SISKEUDES (Rural Financial System).

The purpose of this study is to investigate the use of applications and the quality of financial accountability SISKEUDES village after application SISKEUDES application in improving financial governance of the village.

METHODS

This type of research that is used is a qualitative research method descriptive approach. The object of this research is the application SISKEUDES, while the subject of this research is the informants. The informant in this research that SISKEUDES Operator, the village secretary, Rural Finance and Treasurer Kaur village. To obtain the data used techniques of data collection melalui interview, documentation and observation conducted as directed and depth. Analysis of the data or the stages in conducting research that is through data reduction, data presentation, and conclusion.

RESULTS AND DISCUSSION

The use of applications in the Village Nogosari SISKEUDES Rowokangkung Subdistrict Lumajang, Implementation SISKEUDES application greatly assist the government in managing finances rural villages become more effective and efficient. Implemented in 2016, and SISKEUDES application usage based on data analysis in the village dengan Nogosari already well structured. All financial statements have finished going through the process of inputting into SISKEUDES application. Inputting do so in accordance with existing transaksi-transaction and will generate output document administration and other reports in accordance with the law. In the process of implementation there are 4 (emppat) stages to go through: Planning. The village government should establish RAB (Draft Budget) to allocate the costs required for rural development and RAB was created by the village chief and BPD, Implementation. APBDesa implementation phase of covering the entire budget execution. In this phase all underlie a procurement process, preparation of the cash book and others, Administration. Is the process of recording transactions that occurred in one fiscal year, Reporting. Stage to deliver activities that have been carried out, on things that relate to the work that has been done during a budget year, After all the process is done in stages and has been evaluated, the next is the process of inputting into the application. Reports in the input will be performed by the operator SISKEUDES.

The quality of the financial accountability of the village after the implementation of the application SISKEUDES, To support the creation of financial governance (good governance) in organizing the village, the village financial management is done by the principle of transparent, accountable and participatory. Transparent. The principle of openness which allows the public to know and have access to information as possible on village finances, Accountable. The management is obliged to develop effective financial system and generate financial reports dipercayaa, Participative. Community participation in determining public policy be a driving force to accelerate the fulfillment of the principle of accountability of the organization of village government.

Discussion

The use of applications in the Village Nogosari SISKEUDES Rowokangkung Subdistrict Lumajang, Based on data analysis that has been done that the use of the application in the Village Nogosari SISKEUDES have so far been conducted in accordance with applicable regulations. The menus in the application SISKEUDES made in such a way in accordance with the financial management procedures of the village. Starting from the planning, implementation, administration, and reporting.

The village plays an important role because almost all of the financial statements will be made by the Treasurer of the village which will then be submitted to the head of the village to be corrected and verified return any errors that may occur. After being examined will be handed over to the operator for input SISKEUDES. The previous study by Ririn Fitrianti (2018), said the government can realize financial governance clean, orderly, effective and efficient. The monitoring and inspection of village financial pertanggungjawaban much easier to implement.

The positive impact of their SISKEUDES village government makes further improve performance in order to produce financial statements effective and efficient. It also shows that SISKEUDES also affect the performance of the village government, this is in accordance with the purpose of which is to help diterpakannya SISKEUDES village government performance. Use of SISKEUDES certainly not immune from some of the obstacles that still there are some reports that have not terinput to the system, this may occur because of the application system often have errors. It's good operators SISKEUDES coordination among sub-district employee to be able to maximize the work sehingga can solve problems that occur.

The quality of the financial accountability of the village after the implementation of the application SISKEUDES, The results of data analysis show that implementation of SISKEUDES effective application of the quality of financial accountability of the village. Nogosari village that some of this year to deploy the SISKEUDES a positive influence in improving the quality of financial reporting. According to the village secretary Nogosari, government accountability can not be known without the government gives the public about the collection of information relating to the disposal of the resources and its society along with this thing back again to the principle of participation. The quality of the financial accountability of the village said to be good if it is transparent. Transparency and accountability are two key words in the implementation of accountable government.

Table 1. Data Analysis

No.	Informant	Information
1	If the application of the Financial System village abbreviated (SISKEUDES), its application it had indeed given to the village of Nogosari been since 2015. But if the application has not been applied immediately, right there it's called the experiment and learn, so we're here to learn first, well then been SISKEUDES Village Nogosari given training if no one less than six months, the next well in the given after completion of training, then 2016 SISKEUDES application applied to the financial management of the village. SISKEUDES application is already running two (2) years. In the application it is divided into 4 modules of the first module of planning, budgeting module, administration module or modules reporting and accountability. (Interview dated 8 April 2019 at 10.15 pm).	Overview SISKEUDES. Yuni Nur Komariyah (Treasurer Village)
2	At the time of reporting, the reporting module sudden application could not be opened, unknown cause of an error on the application. However, to minimize the delay in the reporting process so we sometimes use manual reports or using Microsoft Excel as SISKEUDES before their application. (Interview dated 8 April 2019 at 12:20 pm).	Constraints in the system SISKEUDES applications. Hani'atul Mufarohah (Operator SISKEDES)

3	Provide financial information that is open and honest with the public based on the consideration that the public has a right to find out openly and comprehensively on government accountability in the management of the resources entrusted to him and his obedience to the laws and regulations. (Interview dated 8 April 2019 at 11.30 pm)	Definition Transparent. Muhammad Hendrik (village secretary)
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Source: Processed Data

CONCLUSION

Based on the use of the Application SISKEUDES (Rural Financial System) in the village of Nogosari that in the process of inputting and reporting in the village Nogosari've done with the relevant accountability process and in running the application is structured. Then in the village Nogosari apply the principle of submissive and obedient in carrying out the duties and responsibilities and be fair in providing information so that all the workmanship is very good even application deployments SISKUDES is an excellent application which has resulted in the quality of financial accountability of the village and toward improved kelolah good village although still hampered by their application is sometimes error.

Based on the Quality of Financial Accountability village In the village Nogosari after implementing the application SISKEUDES really bring a good change in the village Nogosari, simplify the reporting process for accountability and results improved quality of good village, resulting in financial reporting in accordance with the specified time, and in the implementation of the application SISKEUDES Village Nogosari produce financial statements accountable.

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