

The Implementation of Villages' Financial System or (SISKUDES): Case Study in Nagan Raya Regency, Aceh Province, Indonesia

Sri Wahyu Handayani
Teuku Umar University Meulaboh, Indonesia

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Abstract: The implementation of village's financial system or SISKUDES is aimed to facilitate village's fund or Dana Desa to be reported in transparent and accountable approach. According to Law Number 6/2014 on village, there is the obligation that is delivered by village to be able to manage its domestic affair including financial aspect. Therefore, it is a necessary to develop a system that can afford to build an accountability and a trust in local level. This research aims to examine the current system that being implemented in Nagan Raya Regency, Aceh. A qualitative method will be used to describe the implementation. There is a framework developed by George C Edward as a policy implementation analysis. The research will be useful to policy maker to evaluate the system. Moreover, the results of this study will indicate the implementation of the village financial system application. There are several aspect of the implementation that will be examined such as the communication, resources, disposition and bureaucratic structures. The use of the system will be beneficial to monitor the fund and the link of the fund on the project in the village. Yet, the lack of skill of the operators and hardware issues such as viruses may interrupt the system.

1 INTRODUCTION

Based on the Implementation of Law No. 6 of 2014 the National development program which was made into the National RPJM 2015-2019 means that the development of Indonesia from the periphery will strengthen regions and villages in condemning the Republic of Indonesia. In article 1 paragraph 1, the village is a unit of the legal community that has territorial boundaries that are entitled to regulate and manage their own government or household affairs, the right to adat, and the right of origin or initiative of the community itself which is recognized and respected in the NKRI government system . Law Number 6 Year 2014 Article 1 paragraph 2 states that villages have developed in various forms, so that legal protection is needed to be stronger, independent, advanced, and democratic in order to create a better foundation in the implementation of governance and development towards a prosperous, just society and prosperous.

The implementation of village government certainly cannot be separated from financial factors for the continuation of government operations in the

village. Village financial management is very much needed transparency and good accountability so that it can surprise the transparency of the village government so that the performance of the village government is better. If the preparation of village financial reports can be well made, the performance of village governments can improve and be independent in the management of government from various natural resources and natural resources owned by the village. The role of the village government is very large along with the great responsibility of the village apparatus, so the government must be able to apply the principles of transparency and accountability in managing village finances.

Based on Law Number 6 of 2014 concerning villages, starting in 2015 the central government directly transfers 10% of the funds from the APBN source to the funds directly into the village treasury without going through intermediaries as before. In the 2015 Revised State Budget, village funds have been allocated as much as 20.776 trillion for 74,093 villages spread throughout Indonesia, in the current year the number of funds continues to increase even reaching more than 1 billion for each village, in

addition to village funds in accordance with Law Number 6 Year 2014 concerning village article 72, the village also manages finances sourced from Regional Original Revenues and transfer revenues in the form of Village Fund Allocation (ADD), Portions from Regency/City Tax and Restrictions Results, and financial assistance from Provincial/Regency/City APBDs.

2 LITERATURE REVIEW

Policy implementation according to Mulyadi (2015: 12) is referring to actions to achieve the goals set in a decision. Which decision can change into operational patterns and try to achieve big or small changes as previously determined. The implementation of public policy is basically the government's effort to carry out one of the main tasks to provide public services. Implementation according to Anderson's opinion in Hariyoso (2002) is essentially related to the functional activities of carrying out the objectives of the public so that they are truly on target. Whereas Grindle in Hariyoso (2002) implementation of public policy is a complex activity or choice because it has an administrative and political horizon. According to Zainal Abidin in Mulyadi (2015) states that the implementation process is related to two main factors, internal factors and external factors. The main internal factor is the policy to be implemented. The second factor is external environmental conditions and other related parties.

Policy implementation is basically a change or transformation that is multi-organizational, in which changes implemented through a policy implementation strategy will link various layers of society. Therefore, the success of a policy strategy depends on the ability to accommodate different views and interests in the wider community. Based on the views of experts on the implementation of policies it can be concluded that in the implementation of a policy not only highlights the behavior of administrative institutions or agencies that must be responsible for a program in its implementation of target groups, it should also be noted in terms of political power, social, economic which directly or indirectly can be affected by the behavior of various parties involved in it, both positive and negative impacts that are not expected by the program. Policy experts are also fixated on several policy models for research and analysis purposes, models used to analyze increasingly complex policy problems, in addition to the need for theories that are able to

explain the relationship between variables that are the basis of the focus of analysis.

2.1 The Merilee S. Grindlee Model

Implementation according to Merilee S. Grindle in Mulyono (2015: 66) is influenced by policy (content of policy) and the policy environment (content of implementation). Basically the policy is transformed first before it can be implemented in a policy that will be carried out. Its success can be seen from the degree of implementability of the policy.

The results of the policy cover several things.

1. Interests that are influenced by policies
2. Types of benefits generated
3. The degree of change desired
4. Position of policy makers
5. Who is the program implementer
6. Resources mobilized

While the scope of the policy (context of implementation):

1. The power, interests and strategies of the actors involved
2. Characteristics of ruling institutions
3. Compliance and responsiveness

2.2 Geoge C. Edward III Model

George C. Edward III in Mulyono (2015) argues that there are 4 (four) variables that influence the implementation of policies such as communications, resources, dispositions or attitudes and bureaucratic structure. Of the four factors must be simultaneously carried out between one and the other has a close relationship. The aim is to increase understanding of policy implementation.

2.2.1 Communication

Measuring the success of policy implementation requires that the implementor knows what needs to be done, so that the goals and objectives of the policy can be transmitted to certain groups, thereby reducing the distortion of implementation. If the goals and objectives of a policy are not clear or even not known at all by the target group then there is a possibility of resistance from the group.

Implementation will be effective if the measures and objectives of the policy are understood by individuals who are capable of being responsible for achieving policy objectives. The objectives and policies must have proper communication with the implementers so that the consistency and uniformity that is the basis of the communication size with the

implementor knows the exact size and purpose of the policy.

Communication is needed in the organization because it is a very complete and complicated process. Like the process of delivering information each person will vary in understanding or arguing in a policy that is made, so that the implementation runs effectively, the parties responsible must dare to take a decision to be understood by those who do.

Policy implementation must be easily accepted by all groups and easily understood clearly and accurately about the objectives of a policy. If policy makers see that there is no clear policy specification then they themselves do not understand what should be directed at the implementers. If the policy implementers feel confused with what they have to do the results that they will not be optimal, then one of the implementers of communication must seriously affect a policy.

2.2.2 Resources

Resources are very influential on a policy even though communication has been carried out clearly and consistently, if the implementator feels lack of resources for implementing a policy then the implementation will not run effectively. Human resources can be as implementator competency resources, financial resources, and human resources this factor is very important for the implementation of policies to be effective. Without resources, the policy is only as paper and documents only.

It does not matter if the clarity and consistency of the implementation of the program how it can be accurate in a communication sent. If the personnel responsible for implementing the program feel that there is a lack of resources in an agency, such as staff, expertise of the implementers, irrelevant and insufficient information to implement the policy and fulfillment of the resources involved in the implementation program, there must be authority that can guarantee that the program can be directed how expected, fulfilled supporting facilities that can be used to carry out both the funds and infrastructure programs.

Human resources which are inadequate will have an impact on the implementation of a program perfectly then it will not be able to be properly monitored, if the number of policy implementing staff is limited then things that must be done improve the skills / abilities of the implementers to carry out the program, for that there must be an HR management both in order to improve program performance. The reality in the field is that the central level does not know the needs that are needed by the implementers in the field, such as lack of information or knowledge

on how to implement the policy has direct consequences such as implementers who have no responsibility so that it creates inefficiencies.

Implementation of the policy really requires compliance from individuals and organizations to a policy made by the existing government. From other sources also need the authority to determine how the program is implemented, such as the authority to spend or manage finances either the provision of money, the procurement of staff, and the procurement of supervisors. The facilities provided must also suffer so as not to obstruct the implementation of policies or programs that must be met such as offices, equipment, and funds that must be available, without these facilities the program will not run effectively.

2.2.3 Disposition

Disposition is the character possessed by the implementor, such as commitment, honesty, democratic nature. If the implementer has a good disposition, then he can run a policy properly and as desired by policy makers, then the process of policy implementation becomes effective. Factors that influence the effectiveness of policy implementation can be seen from the attitude of policy implementers if they agree with parts of the contents of the policy it will be happy to carry out, if their views differ from policy makers, the implementation process will become a lot of problems. There are three indicators that must be owned by the implementor, namely the form of attitude/response, direction or direction to the program, whether or not to accept it.

A leader greatly influences the implementation of programs to achieve goals effectively and efficiently. The support of a leader in a policy becomes a program priority, the placement of implementers with people who support the program must also look at the balance of the region, religion, ethnicity, gender and other demographic characteristics. A leader must support the total set of programs in government.

2.2.4 Bureaucratic Structure

The organizational structure in implementing a policy has a very significant influence on the implementation of policies from the important structural aspects of each truck in the presence of standard operating procedures (SOP). SOP which is a guideline for an implementor in acting in every organization, organizational bias that is too long will tend to weaken in the supervision system. Complex and complex bureaucratic procedures cause organizational activities to become inflexible. The executing agency of the policy cannot be separated

from the organizational structure, characteristics, norms, and patterns of relationships that occur within the executive bodies who have both potential and real relationships with them running in policy. Policy variables relate to objectives that are explored with available resources, such as implementing agencies including formal and informal groups, while communication between organizations and activities related to the political system environment with the target group, which is a concern of the attitude of the implementers must be orientation in operating programs in the field. This picture is about model of implementation Edward III:

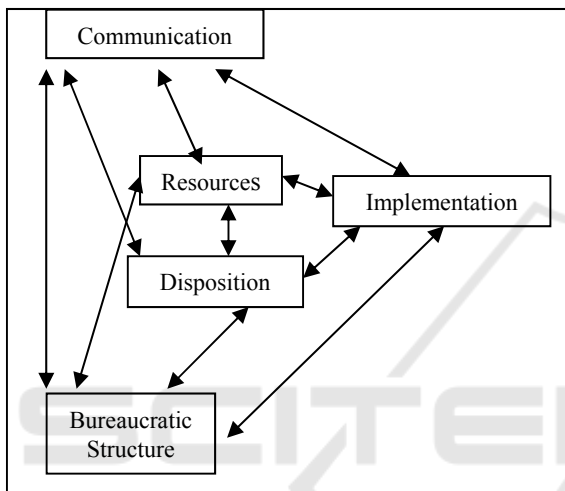


Figure 1: Model of Implementation (Edward III, 1980).

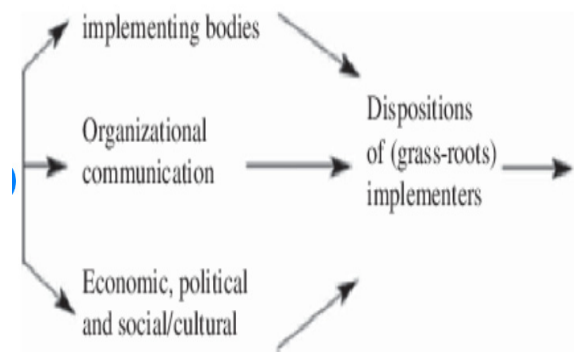
2.3 Model of Donald S. Van Meter and Carl E. Van Horn

The policy implementation model developed by Van Meter and Van Horn in their theory about an argument about differences in the implementation process will greatly affect the nature of the policy to be carried out. Furthermore, the approach that connects the issue of policy with implementation in a conceptual model with work performance (performance). The second also suggests a way to connect between policies of separate work performance by the number of independent variables that are interrelated.

Van meter and van horn analyze the implementation of top-level policy decisions.

1. Acting officials towards the implementation of the policy.
2. Consistency of groups to decisions in a policy.
3. The extent to which the objectives to be achieved against the policy.

4. The main factors that influence the outcome of relevant and official policies in accordance with the objectives.
5. Policies must be in accordance with what has been formulated from time to time based on existing experience. (Hill and Hupe 2002). And this bellow is model of Van Meter and Van Hord Implementation Policy:



The policy implementation process. Source: van Meter and van Horn (1975).

Figure 2: The Policy Implementation Process

2.4 Implementation Model According to Brian W. Hogwood and Lewis A. Gunn

This model is often referred to as the top down approach. Perfect implementation of state policy has certain conditions (Wahab, 2016).

1. External conditions faced by implementing agencies cannot cause serious obstacles.
2. Implementation of the program with sufficient time and resources
3. The resources needed must really be there
4. Policy implementation has a reliable causality relationship
5. Causality relationships are direct
6. The relationship of interdependence must be small
7. Understanding must be deep towards the policy objectives
8. Tasks must be detailed in the right place
9. Communication must have coordination
10. The party that has the power of authority has high compliance

2.5 Model of Implementation of Daniel Mazmanian and Paul A. Sabatier

The implementation of the policy identifies the formal objectives of the implementation process.

According to Wahab (2016) there are several variables as follows:

1. Easily or whether a problem is addressed
2. Policy decisions must be structured properly in the implementation process.
3. The influence of political variables in policy decision objectives

Implementation of policies in different positions names in principle every public policy must be followed up with policy implementation. The form of policy implementation at the main stage is crucial in the policy process. As stated Edwards III that without implementation it will not be effective and successful

2.6 Overview of the Village

According to Kansil (1983) the village is a legal entity area where the people in power hold their own government. According to article 1 chapter 1 of Law number 6 of 2014 Village is an area that has the authority to regulate and manage government affairs in the village, both the interests of the local community, original rights and traditional rights which are recognized and respected in the Indonesian government system. Based on the concept of the village of an area occupied by a number of communities has the authority to regulate their own households based on the customs of the candidate recognized by the indoesia government and district government.

2.7 Overview of the Village Financial System

Based on Law No. 6 of 2014 concerning villages given the opportunity to take care of their own household and governance, including managing their own finances and development to improve the welfare, quality of life of rural communities. The village government must have the principle of transparency, accountability to the community in managing village finances.

2.8 Village Financial Management Process

1. Planning:
 - a. The alignment of RPJM and RKP Desa planning with the central government program.
 - b. DPD participation rate
 - c. Village RKP Quality
2. Budgeting:
 - a. Village Budget Arrangement

- b. Harmonization of Village Heads & BPD
- c. Evaluation of Village APB
3. Implementation:
 - a. Goods/services procurement
 - b. Tax obligation
 - c. The authority of the village head
4. Administration:
 - a. Bookkeeping Administration
 - b. How to SPJ
 - c. Recording village wealth
 - d. The concept of capital expenditure is still ambiguous
5. Reporting and responsibility:
 - a. Number of reports to be made
 - b. Reporting Standards
6. Supervision:
 - a. Effectiveness of supervision
 - b. Readiness of the supervisory apparatus, especially APIP districts and cities.

3 METHOD

This study was conducted using a qualitative approach with descriptive analysis that refers to the theory of Van Matter and Van Horn theory. The location of the study will be carried out in Nagan Raya Regency, Aceh Province. Simeulue has 10 sub-districts that have the potential to be developed and have 222 villages, moreover the area is one of the areas that is called Baru Pemekaran in Aceh Province.

The purpose of research is to determine the way research in analyzing solving problems that exist. Research type, research focus, type of research, type of research, type of data, data collection techniques, data management techniques, data analysis techniques and data validation techniques. According to Raco (2010) research defines scientific activities that are planned, structured, systematic and have specific goals theoretically and practically.

According to Danandjaja (2012) descriptive research aims to provide an overview of an actual problem without drawing conclusions. This research analyzed descriptive and tested hypothesis. The reason for this research is to find out the extent to which the implementation of the village financial system in Nagan Raya district (SISKUDES) is going well or not in accordance with the actual and conceptual nature.

In this study the focus of researchers is how the village financial system in Nagan Raya district. Any activities undertaken by Nagan Raya Regency to run the existing financial implementation system in Nagan Raya Regency such as constraints and

determination processes as well as advantages and disadvantages in the application. In this study the analysis uses the George C Edward III implementation model because the variables are simultaneously and interact with each other to help policy implementation

According to Fathoni (2011) research objectives must be able to represent the entire population of informants using the sampling method as an actor and the target group of implementing village financial applications (SISKUDES) so that the sampling researchers are very appropriate to be used for research on the implementation of the village financial system in the District Nagan Raya. One BPM employee informant, village treasurer.

- a. The primary data source is the result of an interview with one of the speakers from BPM Nagan Raya's office.
- b. Secondary data source
This study is based on Law No. 6 of 2014 concerning villages, presidential regulation no 192 of 2014 concerning village financial oversight bodies and development, and pemendagri numbers 113 and 114 concerning village financial management.

4 CONCLUSION

Conclusions that can be summarized in the implementation of public policies, standards and objectives should always be clearly stated in each program. Because if there are clear standards and objectives, the policy will be easier to implement, but on the contrary there will often be failures if the standards and objectives are not clear. The performance of policy implementation can be measured by the level of success of the standard and policy objectives that are realistic with the socio-cultural existing at the level of implementing the policy.

The size and objectives of the policy in the successful implementation of the law in Nagan Raya Regency include:

1. Law Number 23 of 2014 concerning Regional Government
2. Law number 6 of 2014 concerning villages
3. Nagan Raya regent regulation number 3 in 2018 concerning procedures for allocating and determining the amount of village fund allocation (ADD) for each village in Nagan Raya district in 2018 budget year

4. Nagan Raya regent regulation number 3 of 2019 regarding technical guidelines for the use of ADG village fund Nagan Raya district.

In the implementation of Law Number 6 of 2014 in Nagan Raya Regency, the size and objectives of policies in every activity/program have always been done. The Regent of Nagan Raya succeeded in Law number 6 of 2014 concerning villages in Nagan Raya district so far that some regulations have been issued to further clarify the policy objectives, for example relating to the procedures for allocating and the amount of the budget given to each village in Other Nagan Raya district areas. The informant also said the same thing:

"As a village assistant, we have been coordinating with village officials, and companion in the District. For each program there must always be information relating to the objectives of the program, the benefits of the program and how the process to realize the program."

Based on the informant's explanation, basically all of them already knew about Law Number 6 of 2014 concerning villages along with the regent's regulations on villages in Nagan Raya district area. But sometimes the obstacle in the field is that there are still village officials who do not stick to the standards and objectives that have been made in implementing the program.

1. The implementation of the village application on the first indicator, namely communication as a benchmark for the success of the transmission of information clarity has not been maximized due to lack of maximum technical training.
2. Existing human resources in the Nagan Raya Regency, such as staff and expertise that are marked by the presence of a PTKD team in operating the village financial system in the Nagan Raya Regency.
3. Disposition in the form of village government understanding of the village financial system program is better and universal implementers in understanding the government and facilitating village government performance.
4. The bureaucratic structure must be in accordance with the village SOP at the user level, the district admin, the user reports to the new admin at the central level. For the village bureaucracy and the PTKD team.

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