CHAPTER 4
RESEARCH FINDINGS

4.1. Research Location Description

This research describe the implementation of SISKEUDES in Panggungharjo village. This village located in Bantul Regency, one of five regency in Yogyakarta province.

4.1.1. Bantul Regency

Geographic Description

Bantul Regency located in the south side of Yogyakarta Province. Geographically bantul located in between 1100 12'34'' and 1100 31' 08'' East Longitude and between 70 44'04'' and 80 00'27'' South Latitude of Greenwich. Bantul directly contiguous with:

- East   : Gunung Kidul District
- West   : Kulon Progo Dristrict
- North : Yogyakarta and Sleman District
- South : Indian Ocean

Furthermore, Bantul regency has six main rivers flow through the area. Those rivers used for many purposes, for instance used irrigate the agricultural sector. Rivers in Bantul Regency are mentioned below:

- Oyo River   : 35.75 Km
- Opak River   : 19.00 Km
- Progo River   : 24.00 Km
- Bedog River   : 9.50 Km
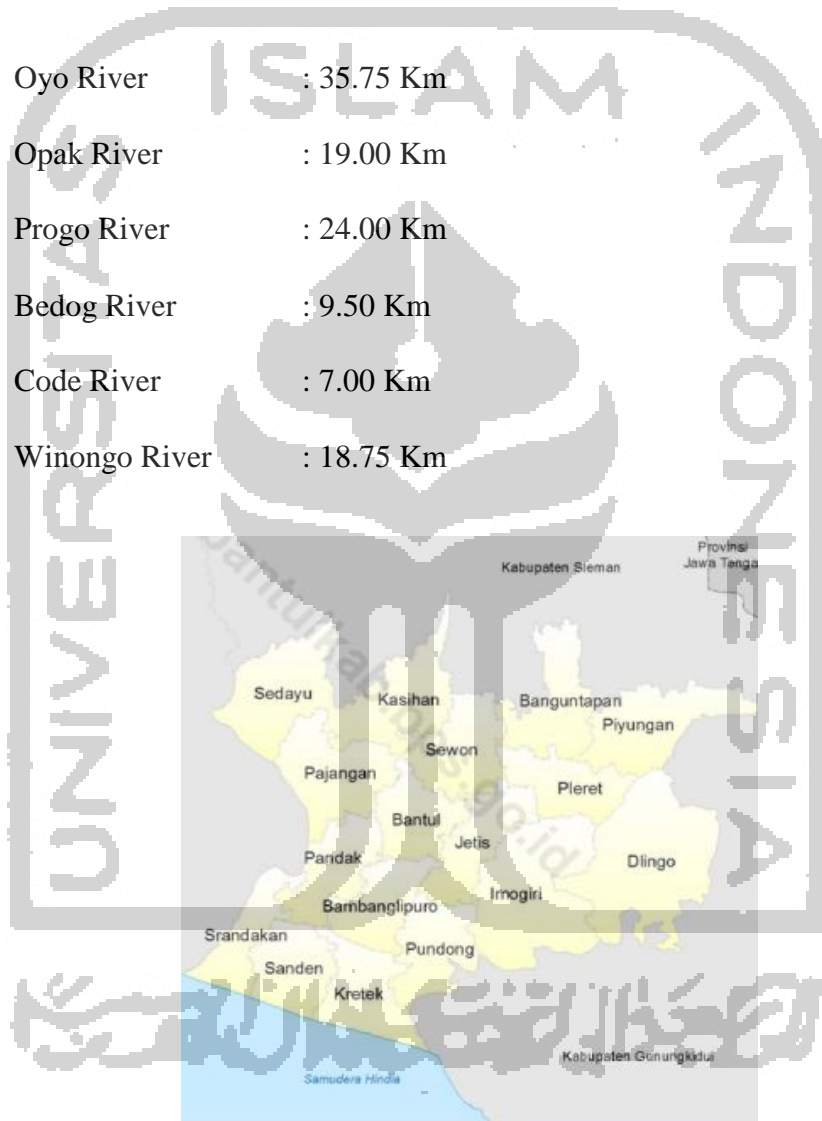- Code River   : 7.00 Km
- Winongo River   : 18.75 Km

Figure 4.1. Bantul Regency Maps

(Source: bantulkab.bps.go.id, Retrieved March 20, 2019)

Bantul regency consist of 17 sub-district and in total Bantul has 50.685 Hectare of area. Furthermore, the area detail of those 17 sub-district explained in figure 4.2 below.

Table 4.1. Bantul Regency Area Distribution

	Sub-district	Area (Ha)	Percentage	Number of Villages
1.	Srandakan	1,832	3.61	2
2.	Sanden	2,316	4.57	4
3.	Kretek	2,677	5.28	5
4.	Pundong	2,368	4.67	3
5.	Bambanglipuro	2,269	4.49	3
6.	Pandak	2,447	4.79	4
7.	Bantul	5,449	4.33	5
8.	Jetis	5,587	4.83	4
9.	Imogiri	2,297	10,75	8
10.	Dlingo	3,254	11.02	6
11.	Pleret	2,848	4.53	5
12.	Piyungan	2,716	6.42	3
13.	Banguntapan	3,238	5.62	8
14.	Sewon	3,325	5.36	4
15.	Kasihan	3,463	6.39	4
16.	Pajangan	2,447	6.56	3
17.	Sedayu	5,449	6.78	4
	Total	50,685	100	75

(Source: bantulkab.bps.go.id, Retrieved March 20, 2019)

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Vision and Mission

Bantul Regency has vision to realize the healthy, smart and prosperous citizen with the value of religiosity, humanity and nationality on Republic of Indonesia

Vision of Bantul Regency described below:

- The realization of a healthy, intelligent and prosperous Bantul Regency Community based on religious, humanitarian and national values in the container of the Republic of Indonesia (NKRI).
- Philosophically, this vision is the ideal to realize the community of Bantul Regency
- Healthy, namely the people of Bantul Regency who have physical, spiritual and social health.
- Intelligence is the people of Bantul Regency who have intellectual, emotional and spiritual intelligence.
- Prosperous namely the people of Bantul Regency who are productive, independent, have a decent level of livelihood and are able to play a role in social life.
- Humanity is the people of Bantul Regency who care, respect each other and develop a spirit of mutual cooperation.

- Nationality, namely the people of Bantul Regency who have a sense of patriotism in the ideals of the homeland and spilled blood to jointly realize development.

- The religion of the people of Bantul Regency who have faith, practice worship and develop religious tolerance.

The MISSION of Bantul Regency based on the 2016-2021 RPJMD is as follows:

- Improving good, effective, efficient and free governance of corruption, collusion and nepotism through accelerating bureaucratic reform Increasing the capacity of local governments towards empathic governance

- Improve the quality of healthy, intelligent, skilled and noble human resources

- Realizing community welfare is focused on accelerating people's economic development and poverty alleviation

- Increasing the capacity and quality of public facilities, utilizing natural resources by taking into account environmental sustainability and disaster risk management

- Improving the life of the people on Bantul who are religious, nationalist, safe, progressive and harmonious and have special culture.

4.1.2. Sewon Sub-District

Sewon sub-district located in the north side of the Bantul Regency. Sewon has area 2,716 hectares consisting from four villages. Sewon sub district directly contiguous with Yogyakarta in the north side, Banguntapan sub-district in east side, Kasihan sub-district in west side and Jetis sub-district in south side. The sub district office itself located in Panggungharjo village.
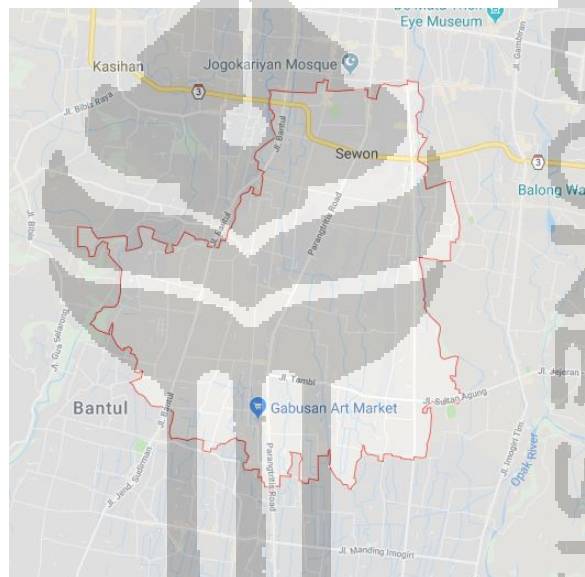

Figure 4.2. Sewon sub-district Maps

(Source: Google Maps, retrieved 29 March 2019)

The residents of Sewon sub-districts consist of 115,683 people with 58,072 male and 57,611 female. In Sewon, the population density per kilometer square is 4,259 people per kilometer square.

4.1.3. Panggungharjo Village

Panggungharjo is one of four villages located in Sewon sub-districts. The population of Panggungharjo village consist of 28,515 people with the area of 560,966.5 hectares. The village is contiguous with Yogyakarta in the north side and village Bangunharjo in the east side.

The distribution of Village funds for villages in Sewon based on PerBub number 29 year 2018 distributed four times in a year described below:
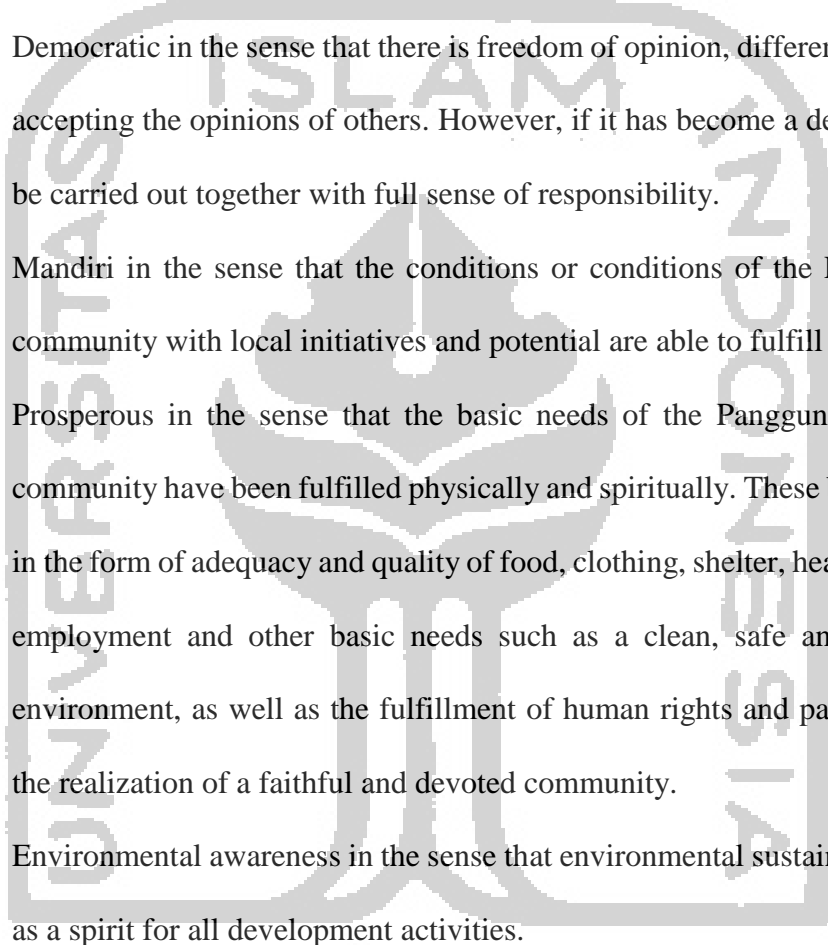
Table 4.2. Village Funds Distribution

Village	2018 Village Funds	2018 Quarter 1	2018 Quarter 2	2018 Quarter 3	2018 Quarter 4
Pendowoharjo	1,764,455,000	441,113,750	441,113,750	441,113,750	441,113,750
Timbulharjo	1,943,271,000	485,817,750	485,817,750	485,817,750	485,817,750
Bagunharjo	1,925,805,000	481,451,250	481,451,250	481,451,250	481,451,250
Panggungharjo	1,770,061,000	442,515,250	442,515,250	442,515,250	442,515,250

(Source: Perbub Bantul 29 year 2018, retrieved 29 March 2019)

Vision and Mission

Vision of Panggungharjo described below:

a. Clean in the sense that the government is run by being based on intentions that are sincere and holy and based on the spirit of high dedication.

b. Transparent in the sense that every decision taken can be accounted for openly and can be accessed by the community.

c. Responsible in the sense that the government is obliged to bear everything and accepts the burden as a result of its own attitude or other parties. If anything happens, it can be prosecuted, blamed and prosecuted.

d. Democratic in the sense that there is freedom of opinion, different opinions and accepting the opinions of others. However, if it has become a decision, it must be carried out together with full sense of responsibility.

e. Mandiri in the sense that the conditions or conditions of the Panggungharjo community with local initiatives and potential are able to fulfill their needs.

f. Prosperous in the sense that the basic needs of the Panggungharjo Village community have been fulfilled physically and spiritually. These basic needs are in the form of adequacy and quality of food, clothing, shelter, health, education, employment and other basic needs such as a clean, safe and comfortable environment, as well as the fulfillment of human rights and participation and the realization of a faithful and devoted community.

g. Environmental awareness in the sense that environmental sustainability is used as a spirit for all development activities.

Mission of Panggungharjo described below:

a. Participatory (involvement)

Every member of the Panggungharjo community has the right to participate in the development context with the principles of, by and for the community.

Therefore, every community development process must be involved from planning, carrying out supervision to maintenance.

b. Transparent (openness)

The openness of the Panggungharjo village government with reasonable limits in order to increase public trust.

c. Democratic

Society is given the freedom to express opinions and accept the opinions of others.

d. Effective and Efficient

Promote optimal results with relatively little sacrifice (cost or time) therefore they are effective and efficient

e. Cultured

Every step of the development step is in harmony with the customs and culture that develops in the community, thus the implementation of village government always upholds the culture and noble character.

4.1.4. Research Focus

In this research, the researcher examines the village funds distribution and the implementation of AIS for recording and reporting transactions. In order to make this research achievable, the researcher limit the subject of this research in order to obtain

the research findings is limited into the implementation of village funds in Panggungharjo village, Bantul, Yogyakarta.

4.2. Panggungharjo Village Funds

Panggungharjo 2019 village funds program planned in previous year through discussion that accommodate public opinions. Opinions received by village government will be one of several aspects in determining village funds program. At the end, village funds program aim to bring better distribution of wealth, and develop the economics of the village itself.

In the village funds program, Panggungharjo village government refer to the decree of Bupati bantul No. 17 Year 20217 Chapter III Verse 6, village funds management have to be based on principals below:

a. Development and community empowerment have to be top prioritize for village funds program.

b. Village funds usage should be based on priorities that established by ministry of village, development of underdeveloped and transmigration area stated on village government work plan.

c. Every activities funded by village funds prioritize to be done by locals and using materials from locals and aim to empower local residents.

4.2.1. Village Funds Planning

In order to serve their residents, village government held a discussion with key persons of residents therefore the government know what their residents need. All of this village funds budget plan aim to show that village government commitment on the development of their area and to bring better wealth distribution to their residents. In making budgetary plan, informant 1 said that they consider five aspects that can be used as a guidance.

a. **Village funds planning elements**

Informant 1 stated that 'in determining the plan for village funds program, village government review several aspects related to current condition of the residents and the village government itself that include all of the business own by the village government". Five elements in planning village funds program described below:

1. Village population

Village population here covers the resident's mobility such as increasing in population by birth or residents move in and decreasing in population by mortality or residence move out from the village.

2. Infrastructure

Infrastructure here relate to all form of public infrastructure such as road and bridge condition whether they already obsolete or not. Infrastructure here

also covers fundamental resident's infrastructure such as toilet condition, because in some case residents do not have toilet yet in their house.

3. Social

   Social aspects scope in this context scope the education level of village residents, number of elders and number of people with disabilities. By knowing that aspects, village government can create a program to empower and develop their resident's livelihood.

4. Economic

   Types of resident's job, local business, and local potential are important for village government in order to make suitable program that aim to distribute better wealth to their residents.

5. Financial

   Financial aspects itself comes from the previous village financial condition. Previous financial condition here can be assessed using last financial report that comes from SISKEUDES application.

b. **The role of SISKEUDES in village funds planning**

"SISKEUDES here used as part of financial Meta data that used by decision maker in village level by assessing last year report". SISKEUDES report also can be used as parameters to prioritize plans. The village government need to optimize their work plan program since the budget amounts are limited. They also can assess

the level of program accomplishment by comparing the budget plan and actual
budget from each year.

4.2.2. Managing Village Funds with SISKEUDES

Panggungharjo is the first SISKEUDES user in Indonesia. The village government
ordered by ministry of home affairs and ministry of finance to use SISKEUDES as
laboratory. This pilot project aim to assess the software whether village government all
over Indonesia can run the same information system that integrated to higher level of
government in each area. Because of Panggungharjo is the first user of SISKEUDES,
researcher choose this village as the object of this research.

a. Legal basis for SISKEUDES as village funds information system

Legal basis for SISKEUDES development regulated on Decree number 6 year
2014, Peratutan Pemerintah number 43 year 2014 and Peraturan Pemerintah number
47 year 2105 that regulate about village. Furthermore, SISKEUDES regulated by
Decree number 60 year 2014 and Peraturan Pemerintah number 22 year 2015 that
mention about APBN as source of village funds. Besides all the decrees above,
SISKEUDES also regulated in Permendagri number 113 and 114 year 2014, along with
PMK number 247 year 2015. By all of those decrees, Ministry of home affairs and
BPKP expect that the number of corruption, collusion and nepotism in village lever
can be minimized.

b. SISKEUDES Performance

Panggungharjo village use SISKEUDES since 2015, at that moment no other village in Indonesia use SISKEUDES yet. This village involved in the development process of SISKEUDES software as a tester in the software implementation trial by Ministry of home affairs and BPKP. In term of human resource and technical things, this village step ahead comparing to other village in the same district. This is because of those aspects already fully supported along when the software is developed back in 2015.

Currently, Panggungharjo hire a freelance staff that specifically handle the whole operation of SISKEUDES. In total there are three person that have 4 direct access to this village SISKEUDES account, this four person are the user, village secretary, village treasurer and head of village. The main user is the freelance staff that support the work of village secretary, while the other user only receive the output of the software.

With the interview with informant 2, the research found that the user in this village do not have any fundamental problem when operating the software. Beside those factors, she already use SISKEUDES since the early development phase. She barely face problem in operating SISKEUDES because she understood all the trainings received and comprehend the SISKEUDES guide book issued by district level government. In the other hand, other SISKEUDES user only received the output from the software.

Then, after done the interview with Informant 3, the researcher found that the SISKEUDES usage make the job for her more effective and efficient. With this software they do not need to calculate manually or with excel. The software already done the calculations automatically. However, she sometimes still face a difference in calculation that need more attention to solve.

From the Interview with Informant 4, the researcher found that with less training comparing to Informant 2 as active user, she can easily understand how to operate the SISKEUDES properly. However, the secretary in Panggungharjo village do not actively use SISKEUDES to support their work. They only use the output of SISKEUDES TO support their work, however they also have access to the account whenever they need to open the SISKEUDES directly.

Last, informant 1 argued that the SISKEUDES usage help him to monitor the financial condition of his village. He can check the transactions occur anytime he want to. Furthermore, he only done supervisory work over the SISKEUDES usage. He regularly control the transaction recorded in SISKEUDES monthly. The make an annual report for the stakeholders that consist of central government, BPKP, residents, and pubic.

4.2.3. SISKEUDES Reporting System and Accountability

The village funds for Bantul regency regulated in Perbup number 29 year 2018. The decree explain the planning for village funds until the reporting the reporting and monitoring of the village funds usage.

a. Village funds reporting mechanism

According to Perbup 29 year 2018, every village in Bantul require to submit annual financial report to the regent through sub-district head. All village government have to submit their annual report before 31 December. In Panggungharjo itself, the village officials already implement the regulation regarding with the reporting system required by higher level of government. One of the report consist from the output of SISKEUDES as financial aspects report.

b. Form of village funds accountability

Generally village in Indonesia report their performance including financial aspect to resident and BPD through regular meeting. In other hand, Panggungharjo village government also publish their financial report regarding the usage of village funds on their website. All reports regarding the performance of the village government can be accessed through www.panggungharjo.desa.id. They always posted any updates on their website therefore public can easily access to their data including village funds usage reports and village funds budget allocation.

4.2.4. Village Funds Information System Challenges

From Interviews conducted with the users of SISKEUDES in Panggungharjo village. Researchers found several point that consider as a challenges in term of SISKEUDES usage. Those challenges described below:

a. Internet connection

Informant 2 as the active user stated that the problem that sometimes occur is the internet connection. Since the SISKEUDES is an online information system software that require internet access in order to make any transactions records. She said that when the internet connection down, she cannot post any transactions. Besides unable to post transactions, the unstable internet connection also cause double post in some occasion.

b. Reporting form

Based on the interview done with the user of SISKEUDES in Panggungharjo, the researcher found that the users still have problems in recording the transactions. Informant 3 said "sometimes I cannot find the proper category to report a transaction, and end up with reporting it with quite relatable category in the software".

c. SISKEUDES interface

Based on the interview with the users and direct observation to the SISKEUDES software, the users generally complaint about the interface of the SISKEUDES because the software window and are too small. The interface for relatively young user the interface still readable, however for relatively older user they complaint that it is hard to read the data on the SISKEUDES especially in

computer or laptop screen. At the end the user have to make a bigger print out from the SISKEUDES in order to make a review or use for a village meeting.

d. SISKEUDES output

The output of SISKEUDES already classified and summarized all of the transactions recorded. This kind of output can be cause a problem when it comes to a village meeting. Informant 3 said that the print out of SISKEUDES in village meeting have to be attached with the excel file. The output of SISKEUDES is too general therefore the meeting attendant will wonder where all of this number comes from. The Panggungharjo village government only use the format of SISKEUDES to report the financial condition to the higher level government. Furthermore, for transparency and responsibility to the residents and society they use their excel data instead of SISKEUDES.

4.2.5. Technology Acceptance Model for Village Funds Information System

This research adopt the technology acceptance model to measure the acceptance of SISKEUDES to its users. Based on the previous study that dealing with SISKEUDES, most of them use Technology Acceptance Model (TAM) in quantitative approach. Furthermore, this research use technology acceptance model in qualitative approach. The theory of TAM used to support the findings of this research. The researcher only uses the basic variable of TAM, which explained below:

a. Perceived ease of use

Based on the questions answered by the informants, the level of SISKEUDES perceived ease of use relatively high. All the users agree that the SISKEUDES is easy to operate. This findings consistent with the result from the interview before. Generally all of the users agree that SISKEUDES usage is easy and there are only several minor flaw found inside the systems.

Furthermore, by breaking down the elements of perceived ease of use. First, the users ease to use the application. Based on the answers given by the users, researcher found that generally the users agree that SISKEUDES is easy to use. However, the village secretary gave answers that in some occasion she found that using SISKEUDES confused her. The secretary said that older staff found that operating SISKEUDES sometimes confusing due to unfamiliar users interface given by the software.

Second, the users can use SISKEUDES as they want to. From the answers received, all the respondents agree that they can operate the software as they want easily. For some users, they can just look the guidebook whenever they got confused in operating SISKEUDES to get their job done.

Third, mastering the SISKEUDES. All the respondents agree that to mastering this software is relatively easy. The ease of mastering software enhanced by all the training received by the users. Besides training, the

educational background of the users is relatively high since almost all of them have bachelor degree and one of them with vocational high school degree.

Then, the icons and menus in the SISKEUDES. The icons and menus in the software found brief and clear. All of the users agree that the icons and menu in SISKEUDES are easy to understand since it do not have very much icons and menus on it. Actually, the software is quite simple comparing with the more sophisticated IS software.

Lastly, the interface of SISKEUDES is easy to understand. Based on the answer received and interview from before. The younger user of SISKEUDES do not have any obstacles in term of interface. However, older users found that the interface of the SISKEUDES are the way too small. They complain that it is not easy to see all the icons and menus with small size interface due to their visibility limitation.

In conclusion, the SISKEUDES perceived ease of use is relatively high. This result can be concluded from the answers from the respondents regarding the ease of use of the software. They all agree that the software is easy to master, only the older users that found difficulties with the size of the fonts. For the rest of technical things such as icons and menus, the users stated that it is easy to understand.

b. Perceived of usefulness

Based on the questions asked to the users of the SISKEUDES, the researcher found that the level of usefulness is relatively high. However there are still some flaw found in term of usefulness of the SISKEUDES.

First, the usefulness of the data produce by SISKEUDES. Respondents agree that the data comes from SISKEUDES are useful enough to help them doing their jobs. However from the interview, researcher found that the data from SISKEUDES is the way too general. Therefore, when it comes to the village meeting that involved community and BPD, it arise questions from them about where this numbers comes from. In order to solve this, village government attach the detail records in the form of excel to assist the data from SISKEUDES.

Second, the SISKEUDES make jobs done faster. From the respondents answer, they all agree that the software make their job faster comparing with the previous system. The integrated information system between village and higher level government make the reporting activity faster. However from the interview with the main user of SISKEUDES, it is complicated when there is miss in reporting. The correction of the misstated transactions need long process which not really practical. The users have to report it to the higher level government and send memo that she misstated the account then request to correct the transaction.

Third, the SISKEUDES enhance the jobs of its users. The users of SISKEUDES answered that the usage of the software enhance their jobs. Based on the interview the main user stated that by using SISKEUDES, the miss in calculation can be minimized comparing with the manual system. Furthermore, the head of village stated that by using SISKEUDES, he can monitor the financial aspects of the village real time, while previous systems cannot do that kind of activity.

Then, the SISKEUDES enhance jobs effectiveness. The main users who has biggest responsibility to report all the transactions helped by the most comparing to the other users. By using SISKEUDES she do not have to make reports again from transactions since the software already did it for her.

Last, the SISKEUDES make jobs done easier. The respondents agree that the usage of SISKEUDES make their jobs easier since all the technical stuff already handled by the software, such as counting the transactions. For the head of the village, this software make monitoring jobs a lot easier and faster since he can monitor the financial conditions of the village from everywhere as long as he has internet connection to access the data.

As a conclusion, the SISKEUDES perceived of usefulness is quite high since all of the users of the software agreed that the software helps them done their job easier and faster in any aspects. The only obstacle found is the BPD do not stratify with the information provided by SISKEUDES, because the data

are too general. However, to solve this problem the village officials already provide the BPD with excel file that provide more detailed data.

c. **Behavioral Intention**

Based on the findings above about ease of use and usefulness of the software, researcher can construct the behavioral intention of the users in term of operating the SISKEUDES software. Besides legal requirement from central government to use SISKEUDES as IS tool to record and report every transactions done by the village government, the user's intention to use the software in Panggungharjo village is relatively high. This can be seen based on the interview done by the main users as the main responsible person in operating SISKEUDES in Panggungharjo village and the questions answered regarding the perceived ease of use and usefulness of the software.

According to TAM model, the behavioral intention can be draw from perceived ease of use and perceived of usefulness. Since this research adopt qualitative approach, the behavioral intention comes from the data of the interview. Based on the interview, the level of perceived ease of use and perceived of usefulness is relatively high. The behavioral intention of the users found high without considering the legal requirement to use SISKEUDES. As a conclusion, the TAM model is provent positive in this research.