

**VILLAGE FUNDS INFORMATION SYSTEM AT PANGGUNG HARJO,
BANTUL, YOGYAKARTA**

**(Case Study on SISKEUDES as Accounting Information System at
Panggunharjo, Bantul)**

A THESIS

**Presented as Partial Fulfillment of the Requirements
to Obtain the Bachelor Degree in Accounting Department**



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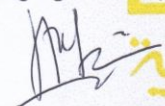
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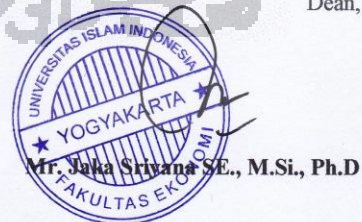
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DECLARATION OF AUTHENTICITY

Hereby I declare the originality of the thesis; I do not present someone else's work to obtain my university degree, nor I presented someone else's words, idea or expectations without any acknowledgements. All quotations are cited and listed in references of the thesis.

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Dwi Nurrahmah Leksano

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LIST OF ABBREVIATIONS

TAM : Technology Acceptance Model

SISKEUDES : Sistem Keuangan Desa

BPD : Badan Pengawas Desa



ABSTRACT

Village funds is a program initiated in the era of Joko Widodo that initially launched in 2015. This program aims to make a better distribution of wealth in Indonesia. In order to achieve the goal of the program, government launch SISKEUDES as a system that assists village government level to record and report their financial activities. This research aims to describe and analyze the SISKEUDES usage at Panggunharjo village. This research adopt qualitative method with document review and interview as data collection method. Furthermore, data reduction, data display, drawing and verifying conclusion as data analysis method. This research also adopt technology acceptance model as theoretical basis to examine the acceptance of SISKEUDES of its users. This research found that SISKEUDES used as one of elements in establishing village funds program planning. Furthermore, this system helps village government to strict to their budget and provide latest update on budget realization. Then, the challenges faced by village government are unstable internet connections and the software interface that relatively hard to read for older village officials due to the size of the numbers.

Keywords: Village Funds, TAM, SISKEUDES

ABSTRAK

Dana desa adalah program yang dimulai pada era Joko Widodo yang awalnya diluncurkan pada tahun 2015. Program ini bertujuan untuk membuat distribusi kekayaan yang lebih baik di Indonesia. Untuk mencapai tujuan program, pemerintah meluncurkan SISKEUDES sebagai sistem yang membantu tingkat pemerintah desa untuk mencatat dan melaporkan kegiatan keuangan mereka. Penelitian ini bertujuan untuk mendeskripsikan dan menganalisis penggunaan SISKEUDES di desa Panggunharjo. Penelitian ini mengadopsi metode kualitatif dengan tinjauan dokumen dan wawancara sebagai metode pengumpulan data. Selanjutnya, reduksi data, tampilan data, penarikan kesimpulan dan verifikasi sebagai metode analisis data. Penelitian ini juga mengadopsi model penerimaan teknologi sebagai dasar teoritis untuk memeriksa penerimaan SISKEUDES penggunaannya. Penelitian ini menemukan bahwa SISKEUDES digunakan sebagai salah satu elemen dalam menyusun perencanaan program dana desa. Selain itu, sistem ini membantu pemerintah desa untuk mempertahankan anggaran mereka dan menyediakan pembaruan terkini tentang realisasi anggaran. Kemudian, tantangan yang dihadapi oleh pemerintah desa adalah koneksi internet yang tidak stabil dan antarmuka perangkat lunak yang relatif sulit dibaca untuk pejabat desa yang lebih tua karena ukuran angkanya.

Keywords: Village Funds, TAM, SISKEUDES

CHAPTER 1

INTRODUCTION

1.1. Study Background

Village funds was the program created by President Joko Widodo government era that officially launch in 2015 that aim to make a better distribution of wealth in Indonesia. In the first year, village funds receive 20,67 trillion rupiahs' allocation form current APBN. Then in 2016, the allocation increased into 46,98 trillion rupiahs. For the year 2017 and 2018 the allocation increase from previous year becoming 60 trillion rupiahs, and planned to stay around 60 trillion in 2019. Since launching of village funds program in 2015, there are several outstanding achievement by village government in managing the village funds and one of the achievement of village funds is Ponggok village in Klaten, Central Java. Jokowi in Tempo.co (2018) stated that because of the village funds, Umbul Ponggok can develop their turism spot that generate revenue 1.4 billion rupiahs. However, Indonesian corruption watch (ICW) record that there are at least 181 corruption case involving the village funds program starting from 2015 until the first semester of 2018.

Starting from the implementation of village funds program, village government receive new source of budget for village funds that comes from APBN. Every village government receive additional budget allocation from village funds that will distribute gradually. The distribution of village funds calculated based on four factors including

number of population, region size, number of poverty and geographical difficulties of the area. The use of village funds focus on program and activities in the scope of infrastructure development, food available that accessible by the community, health care, education and community development. Furthermore, the existence of village funds program is like double side blade for village government. By village funds program, village receive more funds that can be used to develop their village social and economic welfare. In the other hand, village government have problems in managing the funds with current human resource. The village government require to manage village funds efficiently, economically, transparently, and accountable. Village funds also prioritizing the development of infrastructure and human empowerment in village scope. The human empowerment is aim to bring the better wealth and reduce the number of poverty. Furthermore, the area that lived in poverty is remote area (Juwaini, Akram, & Husnan, 2018).

Furthermore, decree number 6 year 2014 described village as a legal community that have regional boundaries and have rights to manage and handle government administration, development, and community interest based on community initiative, origin rights and traditional rights that recognized by Republic of Indonesia government authorities. The shifting of centralization government system become decentralization change the rights of village in maintaining their own region. The centralization system focus on central government as a decision maker in term of development in every aspects. The centralization proof less efficient and did not

distribute the development equally across the Indonesia. In the other hand, decentralization is a system that distribute the rights for local authorities until the lowest element of government which is village government to manage and handle their own area with their own policy. Furthermore, the decentralization aim to stimulate village government to optimally develop their area.

Village government is the lowest level of government authorities in Indonesia. Village government expect to optimally develop their own region, and expected happen in all across Indonesia. By the current role of village government, their performance is crucial to the development of Indonesia as a whole. If all village all over Indonesia optimally developed, the Indonesian government will to improve wealth distribution. The village government have a right to make their own law and regulations before it regulate by higher level government on district government. District level government have supervisory function for village government with aim to control village government development program or policy and make sure that the program is accountable for government and community. In order to improve the welfare of community who live in urban and rural areas, as well as to improve equity in development, Government of Indonesia launch the Decree on Village Fund number 6 in year 2014. Village Governments are given authority and sufficient funding sources to manage their local potency in order to improve community in economical and welfare level.

The legal basis of village funds program regulated in decree number 6 year 2014, decree number. The decree number 6 year 2014 consist of PP 47/2015 that regulate in the scope of village funds implementation policy and PP 60/2014 that regulate the source of village funds is from APBN. The law No. 6 year 2014 clearly stated about the position of village government in the structure of the whole national government. In the implementation level, the law no. 6 year 2014 state the clear task, role and functions in managing the village. Besides managing, this law requires village government to governance and provide services to the people in the area.

In detail, decree number 6 year 2014 regulate the village funds is transferred from regional government to the village government. The amount of village funds allocation is calculated based on population of the village which weighted 30% of the total village funds allocation. The other components of the allocations are village area weighted 20% and number of poverty weighted 50%. Furthermore, Indonesian Ministry of Finance stated that in 2017 the total village funds allocation is 600 billion rupiahs, where every village receive approximately 800 million rupiahs. Furthermore, from the evaluation of village funds program, government success in decreasing number of rural community from 17.4 in 2014 becomes 17.1 in 2017.

As one of the forms of accountability in the implementation of governance stipulated in Law Number 17 Year 2003 on State Finance and Law Number 32 Year 2004 on Regional Governance. The transparency and accountability of government's financial management, both central and local governments, can be seen by submitting

an accountability report in the form of financial statements. The resulting government financial statements must meet timely principles and prepared based on the Government Accounting Standards in accordance with Government Regulation No. 24/2005. The government's financial report is then submitted to the DPR / DPRD and the public after audited by the State Audit Board (BPK). The components of the financial statements were the Budget Realization Report, Balance Sheet, Statement of Cash Flows, and Notes on Financial Statements.

However, several problems still exist in implementation of village funds program. Based on Ministry of Finance, the main problems in village funds implementation are unnecessary spending, lack of transaction evidence, the task is done by the third party, tax is not following the rules and regulations, spending outside the budget, village do not have savings. Besides those problems, Indonesia Corruption Watch researcher, Primayoga, E. (2018) stated that there are 181 corruption case since 2015 until the first semester of 2018 with loss of 46 billion Rupiahs.

Indonesian central government through Ministry of Finance develop an information system software that aim to assist the implementation of village funds namely SISKEUDES. This SISKEUDES software is used as financial information system that meant to enhance the transparent practice, and better accountability. This software provides seven features which consist of suitable with the current government regulations, making the managing of village funds easier, system ease of use, built in

internal control, continuous maintenance, and supported by user guidance manual for the system.

There are several previous research on accounting information system specifically in the area of village funds and village information system. First, Ismail et al., 2016 found that the constraints of village funds accounting information system in Boyolali, Central Java. The main problem cause by village government human resources is not capable handling the finance aspects due to lack of education in the area. Besides education background problems, there are no assistance from district level government that supposed to guide the process.

Furthermore, Salim, Bulan, Untung, Laksono, & Brock (2017) found that there is several constraint in the scope of village finance. Since, the source of village funds comes from central and regional funds, the head of village have difficulties in administration due to dual financial disbursement process, reporting structure and fear of failing to obey the rules that may lead to KPK inspection.

Based on background of the research above and several previous study mentioned earlier, researcher will conduct the research that aim to obtain practical sight on village funds program that conduct by the village government with research entitled “Village Funds Information System at Panggunharjo, Bantul, Yogyakarta”.

1.2. Research Problems

Based on the study background above, the problem are formulated as follows:

1. How do Panggunharjo village government manage the village funds using SISKEUDES?
2. How is the implementation on SISKEUDES' effect toward performance of village fund management?
3. What are the challanges face by the village government in implementing SISKEUDES?

1.3. Research Objectives

Based on the research background, problem formulation and research limitation, the aims of this research are:

1. To describe the usage of SISKEUDES as AIS in implementing the village funds program.
2. To describe the impact of SISKEUDES as AIS implementation on village government performance in village funds program.
3. To describe the challenges in the implementation of SISKEUDE faced by village government.

1.4. The Benefits of Research

The output of this research expected can be useful to following parties:

1. Government

This research expected can be as one of the interpretation of accounting information system in the village level that may suite and can be adopt to the other village to improve the performance of village government in managing village funds.

2. Future Researchers and Academicians

This research expected can be used as reference for the future research in the area of village funds and SISKEUDES as village government information system.

3. Community

This research expects to enhance knowledge regarding the management of village funds by village government. Furthermore, this research expects to enhance village government transparency and accountability.

1.5. Research Systematics

The research entitled “Village Funds Information System at Panggungharjo, Bantul”, consist of five chapters, with writing systematic below:

CHAPTER I INTRODUCTION

Chapter one explain the research background, research problem limitation, problem formulation, research objective, benefit of the research, and research systematics.

CHAPTER II THEORETICAL REVIEW

This chapter illustrate the theoretical basis of technology acceptance, and village funds program legal basis.

CHAPTER III RESEARCH METHOD

Chapter three describe the qualitative and quantitative research method, reason of research location selection, source of the data, how to obtain the data, and data collection technique.

CHAPTER IV ANALYSIS AND DISSCUSSION

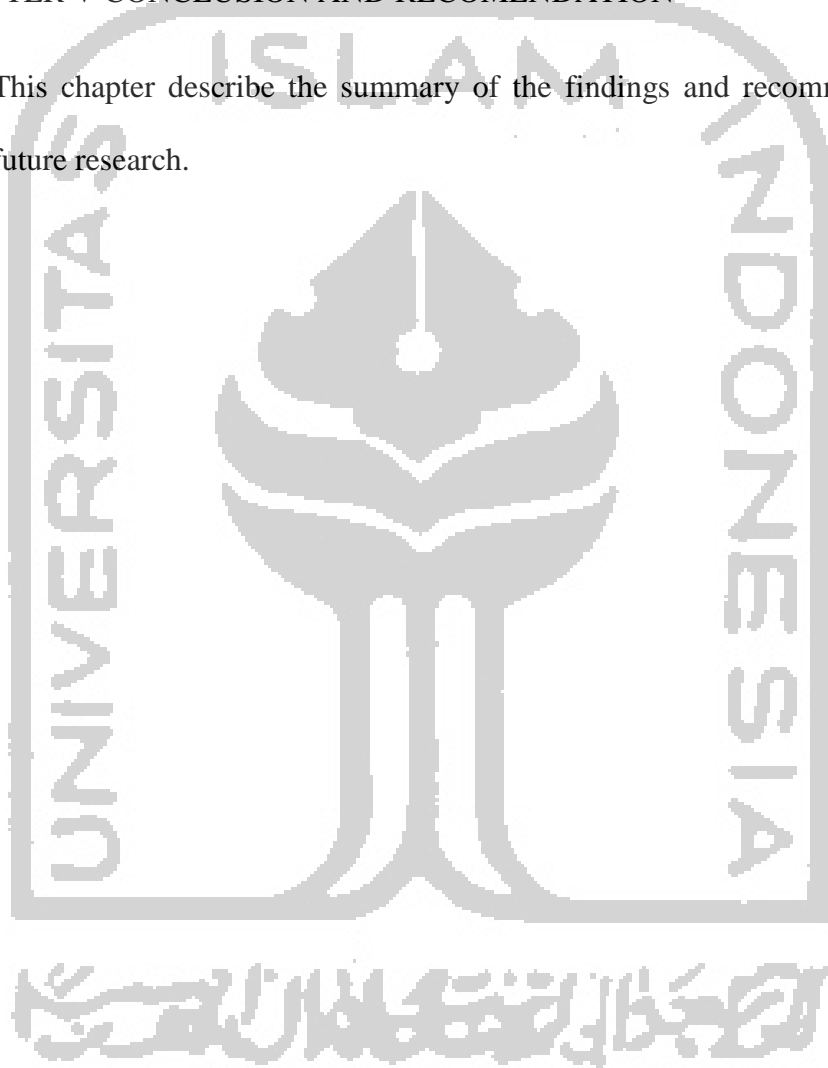
This Chapter explain the profile of research location, and analysis for research findings obtained that eventually will be used for answering the research problem which consist of:

1. How do Panggunharjo village government manage the village funds using SISKEUDES?
2. How is the implementation on SISKEUDES effect toward performance of village fund management?

3. What are the challenges face by the village government in implementing SISKEUDES?

CHAPTER V CONCLUSION AND RECOMENDATION

This chapter describe the summary of the findings and recommendations for future research.



CHAPTER 2

THEORETICAL REVIEW

2.1. Accounting Information System

Romney and Steinbart (2015) describe accounting information system as a data identification, collection, storage process and information development, measurement and communication process. Accounting information system provide primary information system for an organization that provide information to users to perform and completing their job. Romney and Steinbart also explained that well designed accounting information system can enhance organization value by improving their quality and reducing costs; improving efficiency; sharing knowledge; improving efficiency and effectiveness of supply chain.

PP No. 71 Year 2010 explained that accounting standards for government, accounting is the process of identifying, recording, measuring, classifying, managing transactions and financial events, presenting the report, and interpreting the results. As cited in (Ismail et al., 2016), Regional financial accounting is the process of identifying, measuring, recording, and reporting economic (financial) transactions of a local government entity (county, city, or province) which is made information for economic decision-making by external parties requiring local government entities (Halim & Kusufi, 2012).

2.2. Technology Acceptance Theory

2.2.1. Theory of Reasoned Action (TRA)

TRA originally developed by Azjhen and Fishbein (1975), aim to examine the relationship between attitudes and behavior toward human action. This theory links belief, attitude, intention and behavior. Azjhen and Fishbein (1975) define that will is the best behavioral predictor, it means that to find out what will happen to someone and what will he do, the best way is to know what is the will of that person. However, someone also can make a decision on what they want to do based on other reason besides will. Furthermore, this theory stated that will is determined by individual attitude and subjective norm.

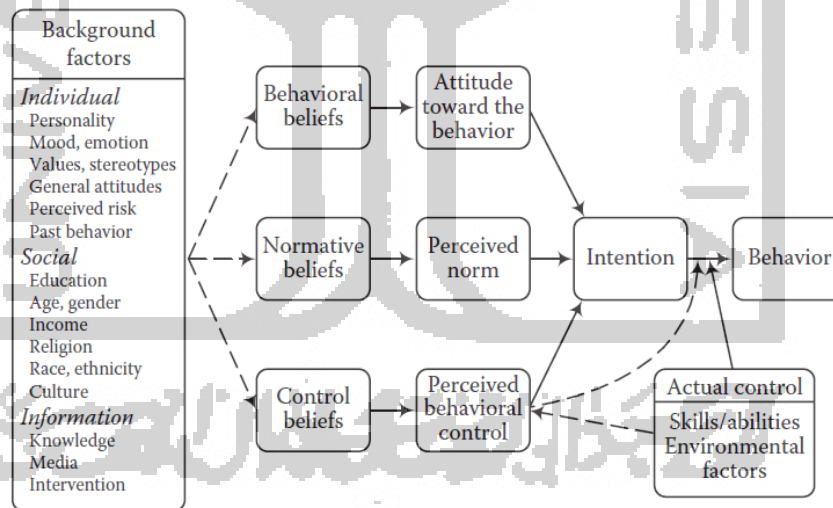


Figure 2.1. Theory of Reasoned Action Model

Source: Azjhen and Fishbein (1975)

With the development of TRA, behavior appeared not to be 100% voluntary and under control, this resulted in the addition of perceived behavioral control. With this addition the theory was called the theory of planned behavior (TPB). The theory of planned behavior is a theory which predicts deliberate behavior, because behavior can be deliberative and planned.

2.2.2. Theory of Planned Behavior (TPB)

Theory of Planned Behavior is the development from theory of reasoned action (Ajzen, 1985). TPB develop the variable that have not constructed in TRA. The additional variable construct in this theory is perceived of behavioral control. Based on this theory, perceived of behavioral control is affecting the motivation of people toward will. Furthermore, perceived of behavioral control also affect the human action directly and indirectly through behavioral intention.

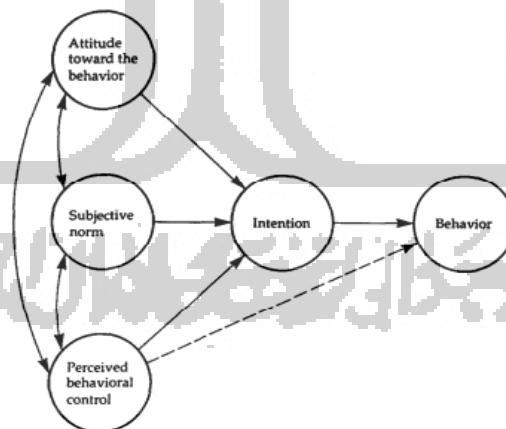


Figure 2.2. Tehory of Planned Behavior Model

Source: Ajzen, (1985)

Perceived of behavioral control become one of the key concept of theory of planned behavior theory. Perceived of behavioral control is the main difference concept that differ this theory from theory of reasoned action. Perceived of behavior control refers to people's perception on how difficult or how easy on performing certain tasks. Ajzen (1985) stated that perceived of behavioral control and behavioral intention can be used to predict behavioral achievement directly. However, theory of planned behavior can be unrealistic when the subject has relatively less information about the behavior, when the resources changed, or there is new and unfamiliar elements on the situations. Ajzen (1985) stated that, with those situations mentioned previously, perceived of behavioral control can help to slightly improve the accuracy of behavioral prediction. However, to the extent that perceived control is realistic, it can be used to predict the probability of a successful behavioral attempt.

2.2.3. Technology Acceptance Model (TAM)

Technology acceptance model that originally developed by (Davis, 1989) is one of the most popular theory in predicting use and acceptance of information system and technology by individual users. In technology acceptance model, there are two main factors in determining computers use behavior. Those factors consist of perceived of usefulness and perceived ease of use. Davis (1989) define perceived of usefulness as the user's subjective probability of using a specific application system that aim to enhance their job performance. While, perceived ease of use can be defined as a degree to user expects the target systems to be free of effort.

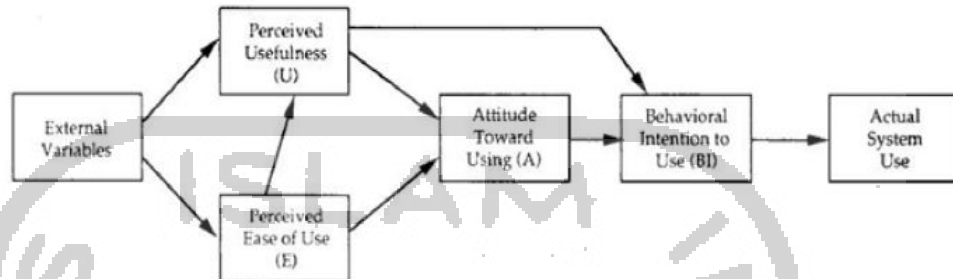


Figure 2.3. Technology Acceptance Model

Source: Davis (1989)

Davis (1989) stated that both factors perceived usefulness and perceived ease of use, influenced by external factors like social, political and cultural. Social factors consist of language, skills and facilitating conditions. Political factors is focused on the impact of using technology in politics and political crisis. Social factors include language, skills and facilitating conditions. Political factors are mainly the impact of using technology in politics and political crisis. The attitude to use is concerned with the user's evaluation of the desirability of employing a particular information system application. Behavioral intention is the measure of the likelihood of a person employing the application.

2.3. Village

According to Government Regulation Number 6 Year 2014 on Village, mentioned that what the village means is a unit of law community that has an area boundary authorized to manage and manage interest locals based on local origins and recognized customs respected in the System of Unitary State Government of the Republic of Indonesia. Village as a legal society means that social units have to be able to stand alone, i.e. having a unified solidarity, a unity of government and environmental unity based on joint rights for land and water for all its members. Village is a legal community unit that has limits the territory authorized to regulate and govern the affairs of the government, the interests of the local community based on community initiatives, human rights, and / or traditional rights that are recognized and respected in the royal system The village decentralization has given village government a power to determine on developing a village. Village have to accommodate cultural and historical values. Local government have to optimize their local potentials. Furthermore, all natural resources inside the village territory is a village government area in managing it.

Unitary State of the Republic of Indonesia. Village arrangement aims:

- Giving recognition and respect for existing villages with diversity before and after the establishment of the Republic of the Republic Indonesia.

- Provides clarity of status and legal certainty over villages in the system the constitution of the Republic of Indonesia to bring justice to all People of Indonesia.
- Maintain and advance customs, traditions and culture of rural communities.
- Encourage the initiative, movement and participation of the village community for development of village potential and assets for mutual welfare
- Creating a professional, efficient and effective village government, open, and responsible.
- Increase the public service for the villagers to use accelerate the realization of society's welfare.
- Improving the socio-cultural resilience of rural communities to be realized a community of people who can sustain social unity as part of National security.
- Advancing the economy of rural communities and overcoming the gaps National development.
- Strengthen rural communities as development subjects.

Decree number 6 year 2014 regulate the village management. Village management aims to make the village government become more effective; improve community welfare; increase public services quality; improve village government management; and improve village competitive advantage. Furthermore, decree number 72 year 2016 about village, village government is a government affair that consist of

village officials and Badan Permusyawaratan Desa (BPD) in organizing community interest based on local custom that respected and approved by central government.

2.4. The structure of village government

Based on law number 6 year 2014, the village government consist of head of village and village officials. Village officials has obligation to assist and help head of village in managing the village. The structure of village government explained in figure 4 below.

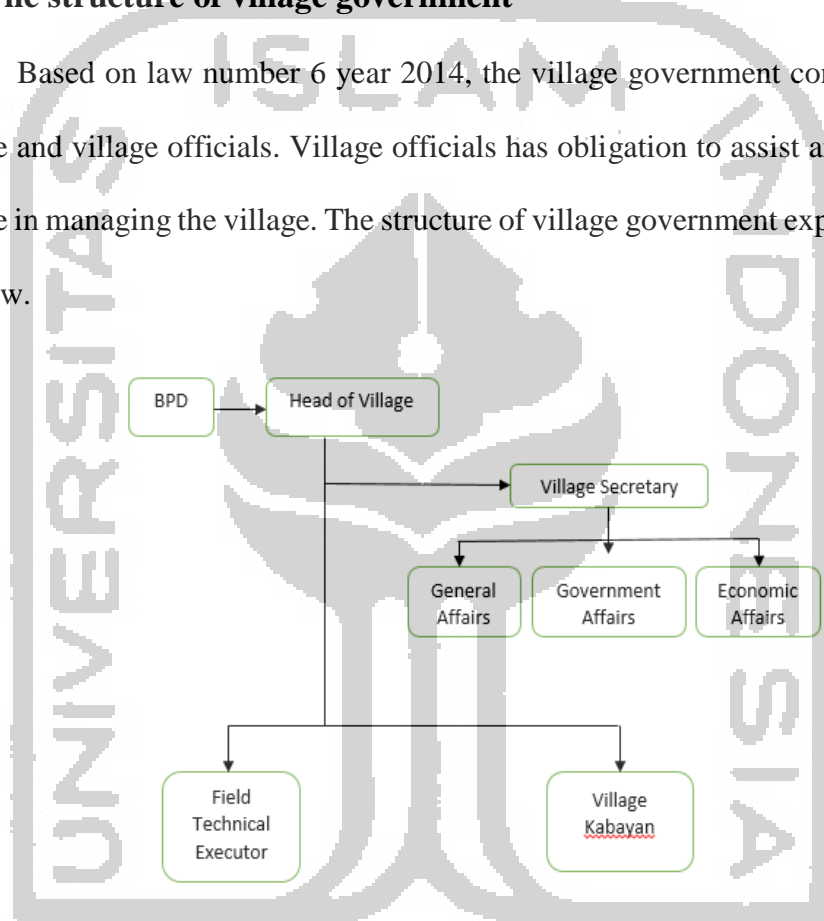


Figure 2.4. Village Government Structure

2.5. Village Funds

Under the Law Number 32 Year 2004 article 1 point 5, Regional Autonomy is the right, authority, and obligation of the autonomous region to regulate and manage the affairs of the government and the interests of the local community in accordance with the laws and regulations. In this case the government gives the rights, authorities

and obligations to each region to be able to manage what the region has to achieve the welfare of the community. The government then issued Government Regulation of the Republic of Indonesia Number 43 Year 2014 on the Implementation of Law No. 6 of 2014 on the village. Local governments have greater authority over their area management. One form of government concern for the development of rural areas is the government allocating Village Funds in the state budget and annual budget allocated to villages transferred through district and city budget revenues and expenditures for rural development, in the form of Village Fund Allocation.

2.6. SISKEUDES

Village Accounting System According to Permendagri No 113 Year 2014 Village Financial Management are activities that include planning, implementation, administration, reporting, and accountability of village finances. Permendagri No. 113 Year 2014 described the village finance is all right and the monetary obligation of the village and everything in the form of money and goods related to the implementation of village rights and obligations.

The development of SISKEUDES as village government accounting system have been developed to prepare the implementation of decree number 6 year 2014. The development of SISKEUDES has been successful because there was full attention from Commission XI DPR RI and KPK. SISKEUDES application officially launched in July 13, 2015. With the launch of SISKEUDES there was a success of BPKP and fulfill the

KPK requirement in making a system for a village government in financial area. Then, the SISKEUDS officially implemented on June 25, 2015 in Mamasa.

In SISKEUDES, with input according to the real transaction, the system will generate document as an output that consist of administration document and reports that suitable with the regulations. The output of SISKEUDES as follows:

- A. Administration documents
- B. Receipts of acceptance
- C. Letter of payment request
- D. Tax deposit letter
- E. Other documents
- F. Budget report
- G. Administration Report

2.6. Previous Researches

There are several previous research conducted in the scope of village funds program and SISKEUDES as the information system for the village government. Those previous research used as the basis of the researcher in constructing this current research entitled “SISKEUDES Implementation on Panggunharjo Village, Bantul”. Based on the previous research, the main factor that determine the success of the system is depend on the quality of human resource. Furthermore, the researcher will focus on the human resource factor effect on the implementation of SISKEUDES in Panggunharjo.

Table 2.1. Summary of Previous Researches

No.	Author	Research Title	Research Objective	Research Findings
1.	Ismail, M., Maret, U. S., Widagdo, A. K., Maret, U. S., Widodo, A., & Maret, U. S.	Sistem Akuntansi Pengelolaan Dana Desa	Identify problems of village in implementing village funds	Lack of human resources and there are no assistance from district level government that supposed to guide the village officials during the process.
2.	Nurillah, A.	Pengaruh Kompetensi Sumber Daya Manusia, Penerapan Sistem Akuntansi Keuangan Daerah (SAKD), Pemanfaatan Teknologi Informasi, dan Sistem Pengendalian Intern Terhadap Kualitas Laporan Keuangan Pemerintah Daerah (Studi Empiris Pada SKPD Kota Depok)	Determine factors that affecting local government reporting quality.	Human resources of competencies in the scope of local government, government accounting information system, and government internal control has positive significant effect on local government report quality
3.	Juwaini, I., Akram, & Husnan, L. H.	Optimalization of Village Financial System (SISKEUDES) for Village Financial Administration (Casestudy in Dompu Village Government, Indonesia)	This study aims to understand and analyzing the village financial administration process using the SISKEUDES application that causes report delays and Finding solutions to the constraints faced in the village finance administration activities using the SISKEUDES application	The level of human resources has a great impact on the performance of village officials in the administration activities, and in the administration process using SISKEUDES application there is fraud activity on the tax payment process so that it delays the delay in reporting the end-of-year accountability.

2.7. Research Framework

Researcher will use research model as a guidance in conducting this research that described in figure 5 below.

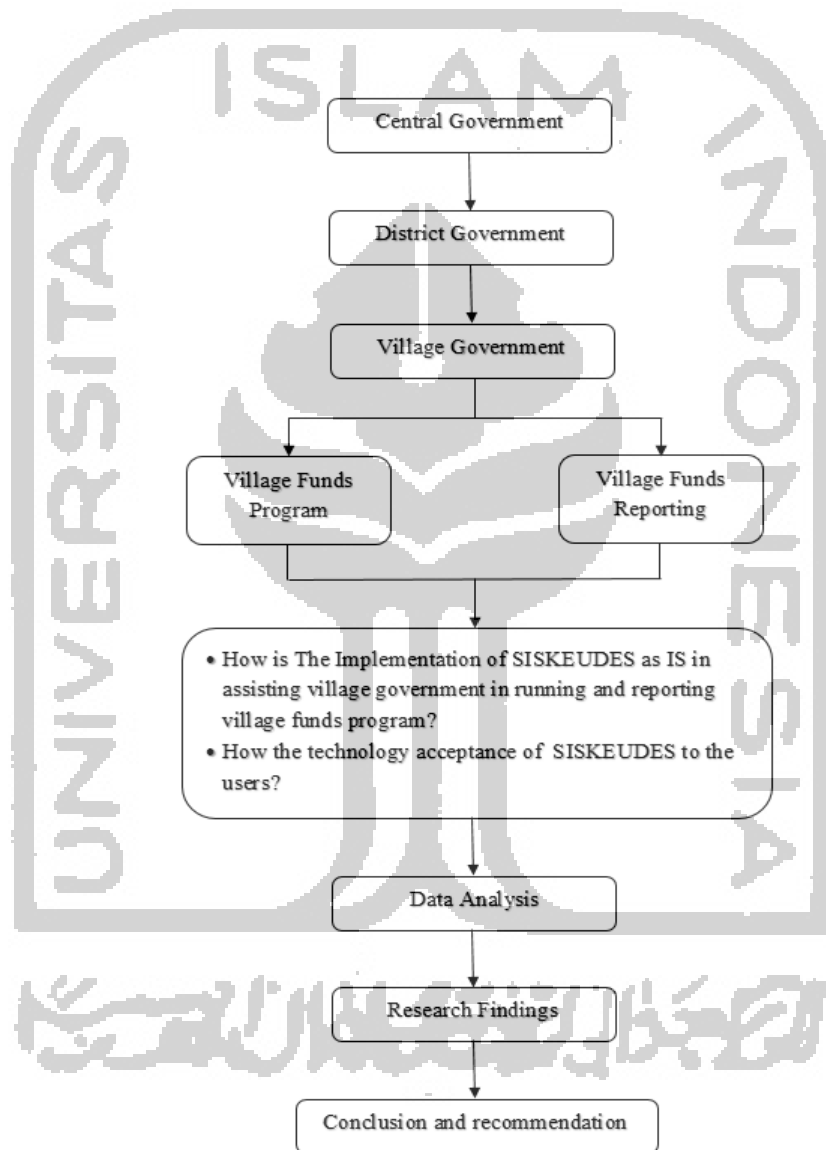


Figure 2.5. Research Model

CHAPTER 3

RESEARCH METHOD

3.1. Research Method

The approach of this study uses a descriptive method. Descriptive methods can be interpreted as a problem-solving procedure investigated by describing the subject or object in research in the form of people, institutions, communities and others that are now based on the fact that it appears or not. Descriptive method is a method of studying the status of human groups, objects, states, thoughts, or an event in the present (Nazir, 1988). Therefore, researchers will examine in depth the description, outline, and explain the evaluation of the use of the Village Information System (SISKUDES) to implement the quality of village financial accountability. This interpretive pa is considered more appropriate because it is in accordance with the research objectives.

3.2. Research Location and Time

This research will take place in Panggungharjo village, Bantul District, Special Region of Yogyakarta. The main reason of choosing Panggungharjo village as research study location because this village is awardee of Best Village in Indonesia in year 2014. Because of this reason, researcher expect that the system is well implemented in this village. With qualitative method with interviews as data collection method, this research planned to done in a month on April 2019.

3.3. Population and Sampling

This research population will be focused on the Panggunharjo village officials and representative of local community who had been involved in Village Fund implementation. The sampling technique that will be used in this research is purposive sampling. Data types obtained from interviews with informants and documents. Primary data in the form of words, subject actions and an overview of expressions, attitudes and understanding of subjects under study as the primary basis for interpreting data. The term research used for research subjects is informants. This study looks at the representation of informants represented by the quality of information provided by informants. The informers mentioned above are considered capable and capable of providing the information required in this study.

3.3. Research Design

Qualitative method research

In this research, the researcher will use qualitative method. As cited in Aspers and Corte (2019), Denzlin and Lincoln (2005) stated that qualitative researchers study things in their natural settings, attempting to make sense of, or interpret, and phenomena in terms of the meanings people bring to them. Furthermore, qualitative research involves the studied use and collection of a variety of empirical materials – case study, personal experience, introspective, life story, interview, observational, historical, interactional, and visual texts – that describe routine and problematic moments and meanings in individuals' lives. Miles and Huberman (1994) explained

that in order to enhance confidence in fairness and independency of a qualitative research have to systematically provide chain of evidence from transcripts; ensures that all cases are used in the evaluation of data propositions, preventing and interview based that may lead to bias; provides an analytical framework that can hypothesis can be tested.

This research will collect both primary data and document data by using qualitative research method. The detail of research data collection will be as follows:

- **Document review**

Secondary and documents resources review help to guide the design of the analysis both for the theoretical and the methodological framework. In the next phase, they help obtain the specific details. Secondary and documents resources in this study encompass:

- 1) Written official documents i.e. village government financial reports, SISKEUDES guidebook, and decrees that regulate about village funds program including SISKEUDES.
- 2) Non-official's sources, such as article from the press, magazines and journals, reports from expert organizations;
- 3) Statistical data from Statistical Bureau and research report.

- **Semi Structured Interview**

Smith, M. (2017) described semi structural interview as format that allows a series of question that will be asked do not have to ask by its order. Furthermore, additional question may also be asked depending on the condition. In this research, interview will be conduct in order to explore and analysis the factors related to Village Fund implementation focusing on the system information.

3.4. Validity and Reliability

Interviews can answer the question of validity since interviewing a number of participants enables the researcher to connect their experiences and check the comments of one participant against those of others and there are records that can be looked to for corroboration (Weiss 1994; Laksmi 2015). In this research, the result from the interview process use as research validity. Furthermore, the interview prepared by setting the interview guideline, and audio recorder. More detail, the interview guideline used to keep the interview on purpose to answer this research question and reducing bias. Moreover, the audio recorder use to record the interview process and generate interview transcript to support the level of validity of this research. To assure the level of validity the researcher used Kvale and Brinkmann (2009) in Laksmi (2015), there are three ways in which validity of interview knowledge can be achieved: (1) validity as quality of craftsmanship; (2) communicative validity; and (3) pragmatic validity.

Boyatzis (1998) in Laksmi (2015) stated that reliability is consistency of judgment that protects against or lessens the contamination of projection. Moreover, to assure the consistency of judgement, the researcher user audio recorder to generate consistent source of informations from research subject. Furthermore, besides interview notes, all of the interview process are recorded by the permission of informants.

3.5. Data Processing and Analysis

Lukka (2010) describe data triangulation as the use of multiple data sources that consist of qualitative and quantitative data source, providing data from interviews, field study and archival sources. In order to answer research questions, researcher use data reduction, data display, drawing conclusion and triangulation in this research. Miles and Huberman (1994) stated that there are three main components in analyzing in a qualitative research. Those components in analyzing and presenting the findings of the research consist of:

- **Data Reduction**

Data reduction can be done by correcting , selecting and focusing, choosing, specifying, reducing and arranging the data based to the desirable data sequence in order to getting the final result.

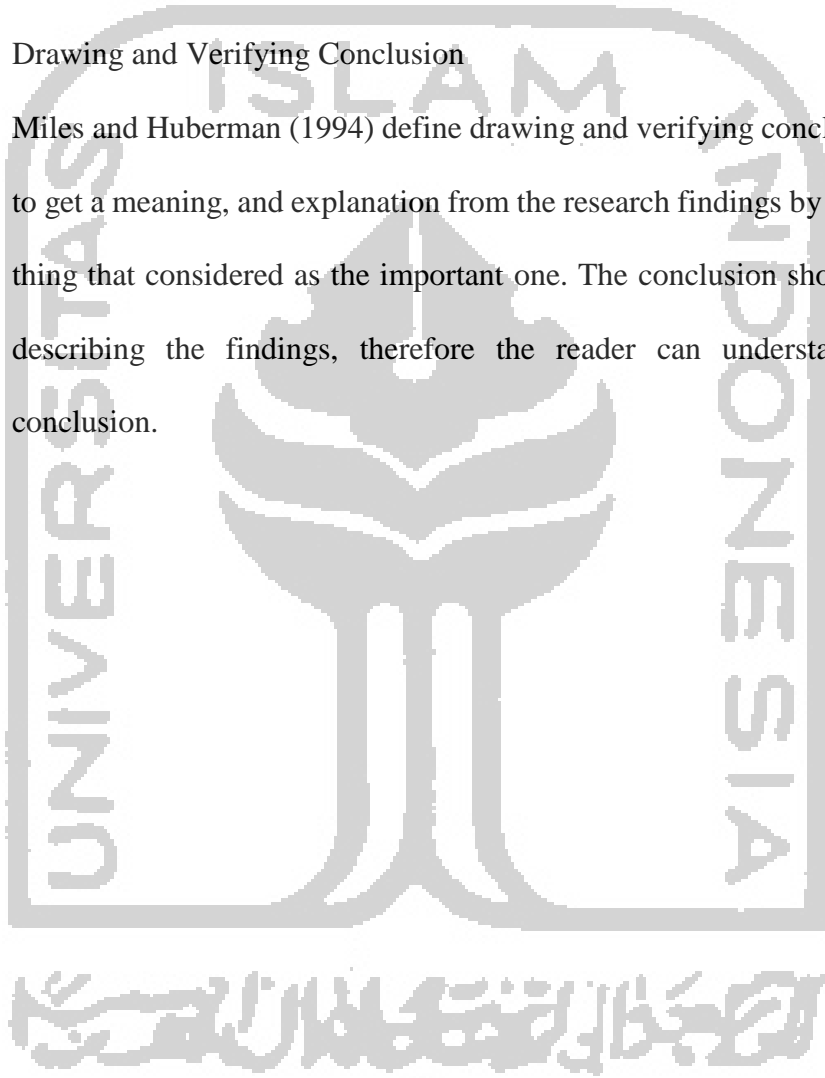
- **Data Display**

Miles and Huberman (1994) described data display as a data assembling that use to draw conclusion. The data can be in a form of number, words, graphic,

The data should be concise, therefore the reader can understand. In this research the data will be displayed in the form of paragraph based on the research findings.

- Drawing and Verifying Conclusion

Miles and Huberman (1994) define drawing and verifying conclusion as a way to get a meaning, and explanation from the research findings by focusing to the thing that considered as the important one. The conclusion should be brief in describing the findings, therefore the reader can understand easily the conclusion.



CHAPTER 4

RESEARCH FINDINGS

4.1. Research Location Description

This research describe the implementation of SISKEUDES in Panggunharjo 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 Dristict
- 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

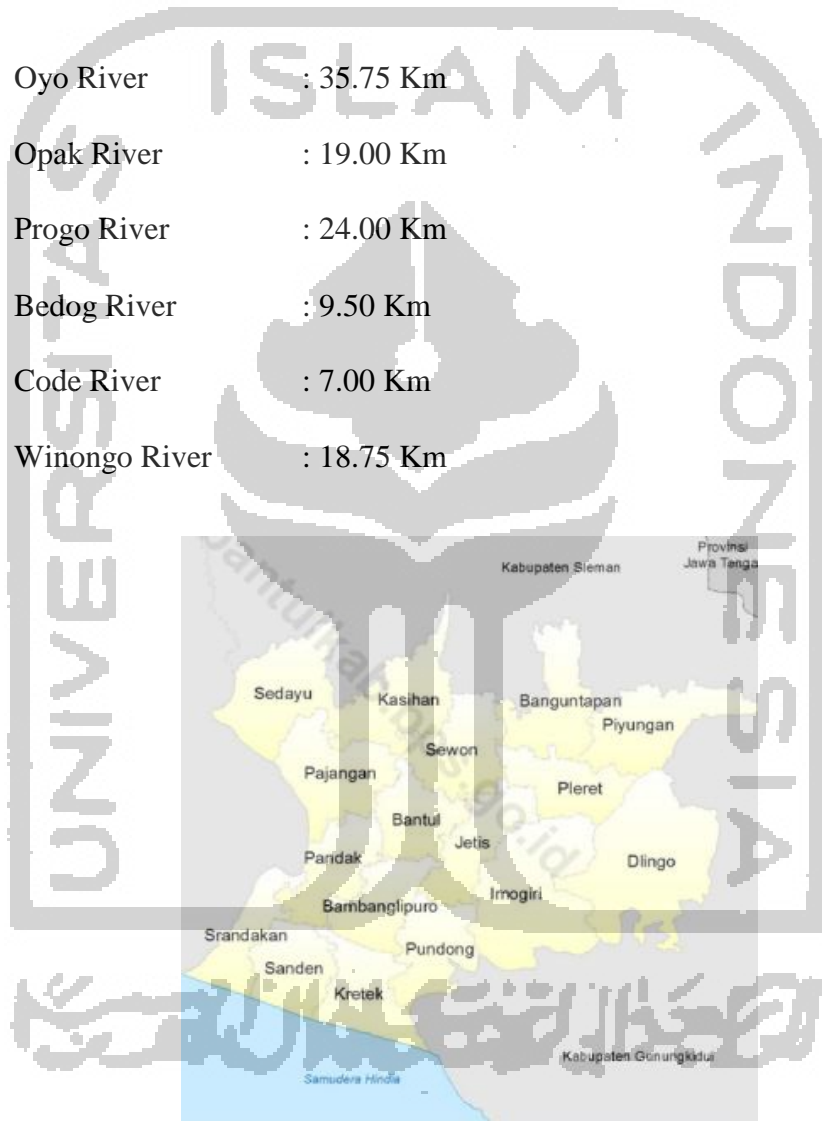


Figure 4.1. Bantul Regency Maps

(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.	Kasihani	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)

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.

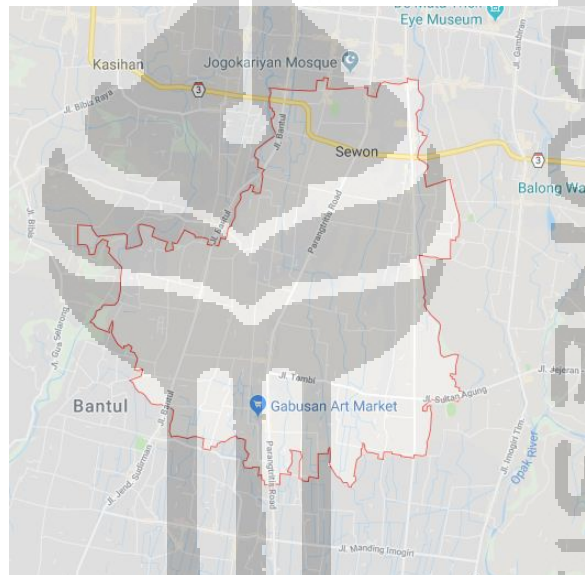


Figure 4.2. Sewon sub-district Maps

(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. Panggunharjo Village

Panggunharjo is one of four villages located in Sewon sub-districts. The population of Panggunharjo 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

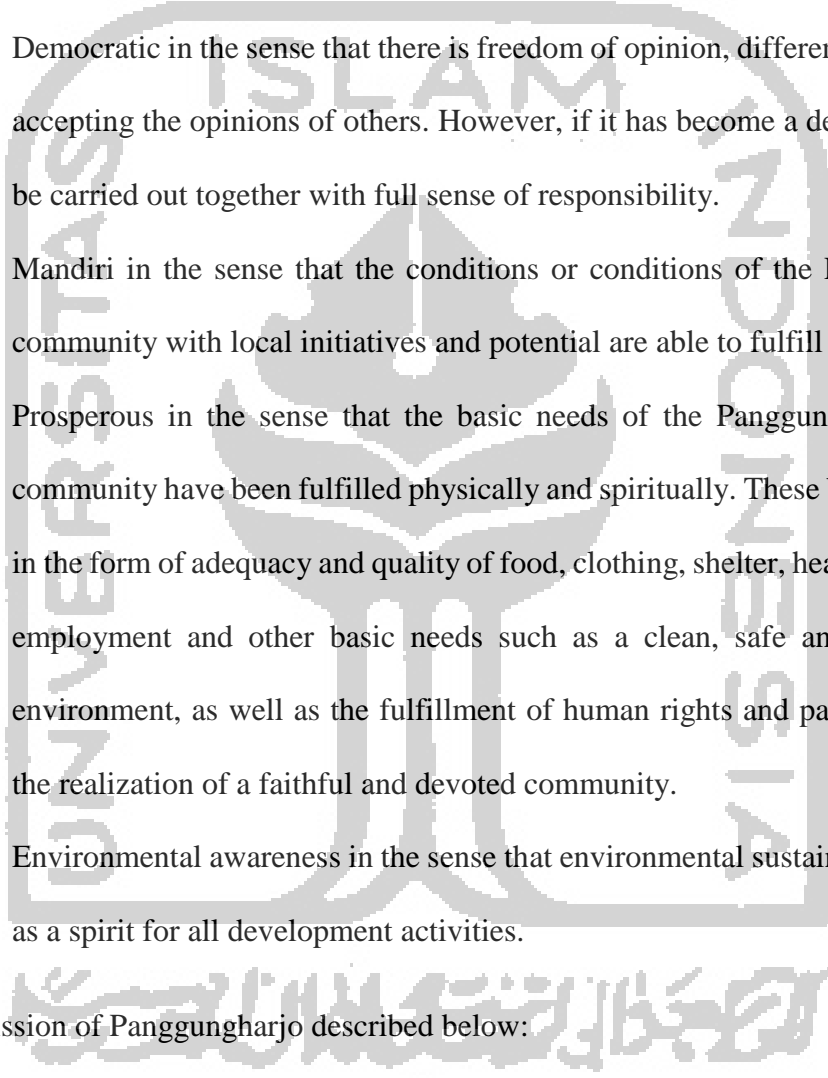
Village	2018 Village Funds	2018 Quarter 1	2018 Quarter 2	2018 Quarter 3	2018 Quarter 4
Pendowoharjo	1,764,455,000	441,113,750	441,113,750	441,113,750	441,113,750
Timbulharjo	1,943,271,000	485,817,750	485,817,750	485,817,750	485,817,750
Bagunharjo	1,925,805,000	481,451,250	481,451,250	481,451,250	481,451,250
Panggunharjo	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 Panggunharjo 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 Panggunharjo village, Bantul, Yogyakarta.

4.2. Panggunharjo Village Funds

Panggunharjo 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, Panggunharjo 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

Panggunharjo 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 Panggunharjo 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, Peraturan 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 Panggunharjo 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.

CHAPTER 5

CONCLUSION AND RECOMMENDATION

5.1. Conclusion

Based on this research, the implementation of SISKEUDES at Panggunharjo village can be concluded into several points below:

1. Panggunharjo Village used SISKEUDES since 2015. SISKEUDES itself involved in planning process for village funds program as one elements in making village funds program. In term of managing village funds, SISKEUDES help the head of village in monitoring the funds movement. While for village treasurer, SISKEUDES help her to make every funds spent meet the budget plan. Last, the output from SISKEUDES used by the village government as one of several elements for constructing future village funds program planning. Even though the output of SISKEUDES is to general for village stakeholder, the village officials also attach the excel file for further detail data.
2. In the implementation, SISKEUDES help Panggunharjo village government stick the spendings for program to the budget constructed before. Besides control the spending, SISKEUDES help village government track the movement of funds that indicate the progress of the village funds program. Furthermore, the integrated system of SISKEUDES allow the village government conduct monthly evaluation for village funds program.

3. In term of challenges, the implementation of SISKEUDES only face minor challenges in running the software. The problems relatively can be solved in a short period of time, one of the examples is internet connection that can be solved by changing the connection. Beside internet connection, the small fonts on the SISKEUDES can be solved by print the data out into desirable size. Last, the miss in recording transactions still need to improve, since the correction process took a quiet long time and bureaucratic administration which took time and effort.

5.2. Research Implication

Implications of this research is become a suggestion and example for related government party in order to enhance the implementation of SISKEUDES in other villages. With SISKEUDES improvement, government can minimize the corruptions occur in village level and residents can monitor their village government performance and transparency.

5.3. Recommendations

Based on the conclusion explained above, the suggestion of this research are consists of points below:

1. Future researcher that focus on this topic expect to conduct research in broader level that takes more villages as the objects for the research. Future researcher

also can use this research as a reference and benchmark to conduct similar research in different region.

2. For other village governments, researcher expect to enhance human resource of their officials. Underqualified human resource can result to unfavorable performance including in running the SISKEUDES as reporting and recording financials aspects in a village.



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APPENDIX



Appendix 1. SISKEUDES Software Interface

The image displays two screenshots of the SISKEUDES software interface. The top screenshot shows the main dashboard with a background image of a rice field and palm trees. The dashboard includes the logo of the Kabupaten Bantul government, the text "ISLAM" and "SISKEUDES SISTEM KEUANGAN DESA", and a navigation menu. The bottom screenshot shows a data entry form titled "Perencanaan Visi Misi dan RPJM Desa" for the "PEMERINTAH DESA PANGGUNGHARJO". The form contains the following data:

DATA UMUM DESA	
Tahun	2019 [Status APBDes]
Nama Desa	PEMERINTAH DESA PANGGUNGHARJO [AWAL]
Nama Kepala Desa	Wahyudi Anggoro Hadi, S.Farm., Apt.
Jabatan Kades	Lurah Desa
No Perdes Ptgjawab	
Tgl Perdes Ptgjwb	
Nama Sekdes	Yuli Triandati, SH
Jabatan Sekdes	Carik Desa
Nama Kaur Keu	Raftri Andri Kusuma, S.Si
Jabatan Kaur Keu	Bendahara Desa
NPWP	20 009 802 8-543 000
Ibukota Desa	Panggungharjo

At the bottom of the form, there are buttons for "Tambah", "Ubah", "Hapus", "Batal", "Simpan", and "Tutup". The interface also shows a Windows taskbar at the bottom with the date "Rabu, 29 Mei 2019 13:56:58" and the user "Login : panggungharjo, Tahun 2019, 13:56:53".

Applikasi Sistem Tatakelola Keuangan Desa - SisKeuDes V2.0.R2.0.1 Rilis

File Parameter Data Entri Laporan Tools Help

- Perencanaan >
- Penganggaran >**
 - Isian Data Anggaran
 - Anggaran Kas Desa
 - Peraturan APBDes
 - Posting APBDes
 - Anggaran Lanjutan
 - Ekspor Data Anggaran
 - Impor Data Anggaran
 - Impor Data RAB Parsial
- Penatausahaan >
- Pembukuan >

PEMERINTAH KABUPATEN BANTUL
TAHUN ANGGARAN 2019



SISKEUDES

SISTEM KEUANGAN DESA

Menjaga Tatakelola Keuangan Desa yang Akuntabel dan Transparan

Copyright ©2015-2019 BPKP - Kemendagri Rabu, 29 Mei 2019 13:57:43 Login : panggungharjo, Tahun 2019, 13:56:53 MsAccess: DataAPBDES2019.mde - ODBC

Desktop 1:57 PM 5/29/2019

Applikasi Sistem Tatakelola Keuangan Desa - SisKeuDes V2.0.R2.0.1 Rilis

File Parameter Data Entri Laporan Tools Help

PEMERINTAH DESA PANGGUNG HARJO


SPP DEFINITIF

Tgl_SPP	No_SPP	Keterangan	Jumlah
27/05/2019	0136/SPP/15/2004/2019	SPP Kegiatan Penanggulangan Bencana	2.500.000,00
27/05/2019	0137/SPP/15/2004/2019	SPP Kegiatan Keagamaan	2.425.000,00
27/05/2019	0138/SPP/15/2004/2019	SPP Kegiatan TK KB Milk Desa (Honor G	2.400.000,00
28/05/2019	0139/SPP/15/2004/2019	SPP Kegiatan Bapel JPS	3.000.000,00
28/05/2019	0140/SPP/15/2004/2019	SPP Kegiatan Muades Kewenangan Des	7.585.000,00
	0141/SPP/15/2004/2019		0,00

No SPP: 0141/SPP/15/2004/2019
Tgl SPP:
Uraian:
Jumlah: 0,00

Tambah Ubah Batal Simpan Cetak Tutup

PEMERINTAH KABUPATEN BANTUL
TAHUN ANGGARAN 2019




Menjaga Tatakelola Keuangan Desa yang Akuntabel dan Transparan

Copyright ©2015-2019 BPKP - Kemendagri Rabu, 29 Mei 2019 13:58:28 Login : panggungharjo, Tahun 2019, 13:56:53 MsAccess: DataAPBDES2019.mde - ODBC

Desktop 1:58 PM 5/29/2019

Applikasi Sistem Tatakelola Keuangan Desa - SisKeuDes V2.0.R2.0.1 Rilis


File Parameter Data Entri Laporan Tools Help



PEMERINTAH DESA PANGGUNGHARJO

REALISASI PENERIMAAN TUNAI

Tanggal	No_Bukti	Uraian	Jumlah
11/01/2019	0002/TBPI/15.2004/2019	Terima Pendapatan Sewa Tanah Kas Desa	5.000.000,00
11/01/2019	0003/TBPI/15.2004/2019	Terima Pendapatan Sewa Gudang Utara P	55.265.750,00
18/01/2019	0001/TBPI/15.2004/2019	Terima Pendapatan Sewa Tanah Kas Desa	25.000.000,00
28/01/2019	0004/TBPI/15.2004/2019	Terima Pendapatan Sewa Gudang Selatan	65.000.000,00
28/01/2019	0005/TBPI/15.2004/2019	Terima pendapatan Sewa Tanah Kas Desa	19.425.000,00
29/01/2019	0006/TBPI/15.2004/2019	Terima Pendapatan Sewa Tanah Lungguh	39.000.000,00
12/02/2019	0008/TBPI/15.2004/2019	Terima pendapatan 30% Sewa Tanah Lu	12.000.000,00
12/02/2019	0009/TBPI/15.2004/2019	Terima Pendapatan Sewa Tanah Kas Desa	8.250.000,00



No Bukti: 0002/TBPI/15.2004/2019
 Tgl Bukti: 11/01/2019
 Uraian: Terima Pendapatan Sewa Tanah Kas Desa oleh Wibowo S.Sn
 Jumlah: 5.000.000,00

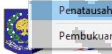
Penyetor:
 Nama: Wibowo, S.Sn
 Alamat: Cabeyan
 Ttd: Wibowo, S.Sn
 Bank Penerima:
 Rekening:
 Nama Bank:

Setak Tambah Ubah Hapus Batal Simpan Tutup

Copyright ©2015-2019 BPKP - Kemendagri Rabu, 29 Mei 2019 13:58:58 Login : panggungharjo, Tahun 2019, 13:56:53 MsAccess: DataAPBDES2019.mde - ODBC

Applikasi Sistem Tatakelola Keuangan Desa - SisKeuDes V2.0.R2.0.1 Rilis

File Parameter Data Entri Laporan Tools Help




PEMERINTAH KABUPATEN BANTUL

TAHUN ANGGARAN 2019

SISKEUDES

SISTEM KEUANGAN DESA



Perencanaan >
 Penganggaran >
Penatausahaan >
 Pembukuan >

- Penerimaan Desa
- SPP Kegiatan
- Pencairan SPP
- SPJ Kegiatan
- Pengembalian
- Penyetoran Pajak
- Mutasi Kas
- Output Dana Desa
- Ekspor Data >
- Impor Data >

Copyright ©2015-2019 BPKP - Kemendagri Rabu, 29 Mei 2019 13:59:28 Login : panggungharjo, Tahun 2019, 13:56:53 MsAccess: DataAPBDES2019.mde - ODBC

Applikasi Sistem Tatakelola Keuangan Desa - SisKeuDes V2.0.R2.0.1 Rilis

File Parameter **Data Entri** Laporan Tools Help

- Perencanaan >
- Penganggaran >
- Penatausahaan >
- Pembukuan >**
 - Saldo Awal
 - Penyesuaian
 - Ekspor Data >
 - Impor Data >

PEMERINTAH KABUPATEN BANTUL
TAHUN ANGGARAN 2019



SISKEUDES

SISTEM KEUANGAN DESA

Menuju Tatakelola Keuangan Desa yang Akuntabel dan Transparan

Copyright ©2015-2019 BPKP - Kemendagri Rabu, 29 Mei 2019 13:59:58 Login: panggunharjo, Tahun 2019, 13:56:53 MsAccess: DataAPBDES2019.mde - ODBC

Desktop 2:00 PM 5/29/2019

Applikasi Sistem Tatakelola Keuangan Desa - SisKeuDes V2.0.R2.0.1 Rilis

File Parameter Data Entri Laporan Tools Help

- Parameter
- Perencanaan
- Penganggaran
- Penatausahaan
- Pembukuan
- Kompilasi

PEMERINTAH KABUPATEN BANTUL
TAHUN ANGGARAN 2019



SISKEUDES

SISTEM KEUANGAN DESA

Menuju Tatakelola Keuangan Desa yang Akuntabel dan Transparan

Copyright ©2015-2019 BPKP - Kemendagri Rabu, 29 Mei 2019 14:00:13 Login: panggunharjo, Tahun 2019, 13:56:53 MsAccess: DataAPBDES2019.mde - ODBC

Desktop 2:00 PM 5/29/2019

Applikasi Sistem Tatakelola Keuangan Desa - SisKeuDes V2.0.R2.0.1 Rilis

File Parameter Data Entri Laporan **Tools** Help

- Setting Konfigurasi
- Update Database
- Update SML Pemda
- Ekspor Parameter
- Impor Parameter
- Kosongkan Data
- Backup Database

PEMERINTAH KABUPATEN BANTUL
TAHUN ANGGARAN 2019



SISKEUDES

SISTEM KEUANGAN DESA

Menyaji Tatakelola Keuangan Desa yang Akuntabel dan Transparan

Copyright ©2015-2019 BPKP - Kemendagri Rabu, 29 Mei 2019 14:00:43 Login : panggungharjo, Tahun 2019, 13:56:53 MsAccess: DataAPBDES2019.mde - ODBC


Desktop 2:00 PM 5/29/2019

Applikasi Sistem Tatakelola Keuangan Desa - SisKeuDes V2.0.R2.0.1 Rilis

File Parameter Data Entri Laporan **Tools** Help

- Tentang Aplikasi
- Manual Aplikasi
- Peraturan

PEMERINTAH KABUPATEN BANTUL
TAHUN ANGGARAN 2019



SISKEUDES

SISTEM KEUANGAN DESA

Menyaji Tatakelola Keuangan Desa yang Akuntabel dan Transparan

Copyright ©2015-2019 BPKP - Kemendagri Rabu, 29 Mei 2019 14:00:58 Login : panggungharjo, Tahun 2019, 13:56:53 MsAccess: DataAPBDES2019.mde - ODBC

Desktop 2:00 PM 5/29/2019

PEMERINTAH KABUPATEN BANTUL
ANGGARAN 2019

PEMBUKUAN KEUANGAN DESA

- Laporan Realisasi APBD Desa
- Laporan Realisasi Anggaran Desa
- Laporan Realisasi Anggaran Desa per Kegiatan
- Laporan Realisasi Anggaran Bulanan
- Laporan Realisasi Anggaran Trivulanan
- Laporan Realisasi Anggaran Semesteran
- Laporan Realisasi APBDes Semesteran
- Laporan Kekayaan Milik Desa
- Laporan Realisasi APBDes per Sumberdana 1a
- Laporan Realisasi APBDes per Sumberdana 1b
- Laporan Realisasi Penggunaan Dana Desa
- Laporan Penyerapan Dana Desa PMK 225

Tanggal: 1/ 1/2019 s.d 12/31/2019
Kecamatan: [Dropdown]
Desa: [Dropdown]
APBDesa: Anggaran Perubahan
Footer: bantul, 29 May 2019

Print To File Cetak Keluar

Copyright ©2015-2019 BPKP - Kemendagri Rabu, 29 Mei 2019 14:01:13 Login : panggungharjo, Tahun 2019, 13:56:53 MsAccess: DataAPBDES2019.mde - ODBC Desktop 2:01 PM 5/29/2019

PEMERINTAH KABUPATEN BANTUL
ANGGARAN 2019

PENATAUSAHAAN KEUANGAN DESA

- Buku Kas Umum
- Buku Pembantu Kas Tunai
- Buku Pembantu Bank
- Buku Kas Pembantu Kegiatan
- Buku Kas Pembantu Pajak
- Buku Kas Pembantu Panjar
- Buku Pembantu Penelimaan
- Buku Pembantu Pajak Plekap
- Buku Pembantu Pajak per Jenis
- Register SPP Pengeluaran
- Register Kwitansi Pembayaran

Tanggal: 1/ 1/2019 s.d 12/31/2019
Kecamatan: [Dropdown]
Desa: [Dropdown]
Footer: bantul, 29 May 2019

Print To File Cetak Keluar

Copyright ©2015-2019 BPKP - Kemendagri Rabu, 29 Mei 2019 14:01:28 Login : panggungharjo, Tahun 2019, 13:56:53 MsAccess: DataAPBDES2019.mde - ODBC Desktop 2:01 PM 5/29/2019

PEMERINTAH KABUPATEN BANTUL
TAHUN ANGGARAN 2019

Cetak Laporan Penganggaran APB Desa

PERENCANAAN DAN PENGANGGARAN

- Lampiran 1a - Perdes APBDesa
- Lampiran 1b - Perdes APBDesa
- Lampiran 1c - Penjabaran APBDesa
- RAB 1 - Rincian Anggaran Pendapatan
- RAB 2 - Rincian Anggaran Belanja
- RAB 3 - Rincian Anggaran Pembiayaan
- RAK - Rencana Anggaran Kas Desa
- RKA - Rencana Kegiatan dan Anggaran
- DPA - Rencana Kegiatan Desa
- DPA - Kegiatan Lanjutan
- Ringkasan APBDes 1a per Sumberdana
- Ringkasan APBDes 1b per Sumberdana
- RAB 2 - Kegiatan per Sumberdana

Kecamatan:

Desa:

Jenis: Anggaran Perubahan

Footer: bantul, 29 May 2019

Print To File

Copyright ©2015-2019 BPKP - Kemendagri Rabu, 29 Mei 2019 14:01:43 Login : panggungharjo, Tahun 2019, 13:56:53 MsAccess: DataAPBDES2019.mde - ODBC 2:01 PM 5/29/2019

PEMERINTAH KABUPATEN BANTUL
TAHUN ANGGARAN 2019

Laporan Parameter

PARAMETER KEUANGAN DESA

- Parameter Kecamatan dan Desa
- Parameter Bidang dan Kegiatan
- Parameter Rekening APB Desa
- Parameter Kode Sumber dana
- Parameter Korolari Belanja Modal ke Aset Tetap
- Parameter Standar Satuan Harga dan Biaya
- Parameter Kode Output Kegiatan

Print To File

Copyright ©2015-2019 BPKP - Kemendagri Rabu, 29 Mei 2019 14:02:13 Login : panggungharjo, Tahun 2019, 13:56:53 MsAccess: DataAPBDES2019.mde - ODBC 2:02 PM 5/29/2019

Appendix 2. Interview Transcript

Informant 1

I. Pertanyaan Wawancara

1. Pada tahun berapa Desa Panggungharjo mulai menggunakan SISKEUDES?
Untuk panggungharjo sendiri sudah menggunakan SISKEUDES dari 2014. Sebelum pemerintah pusat menginstruksikan desa untuk menggunakan SISKEUDES, panggungharjo sudah mulai menggunakan SISKEUDES untuk uji coba SISKEUDES. Kita bekerjasama dengan BPKP, dan Kemeneku untuk menjalankan SISKEUDES ini.
2. Bagaimana regulasi dan petunjuk teknis pelaksanaan yang diperlukan dalam pengelolaan keuangan desa?
Untuk garis besarnya dana desa itu diatur dalam UU nomor 6 tahun 2014. Terus dalam permendagri 113 dan 114 tahun 2014, da nada juga perbub nanti bisa dicari nomor berapa.
3. Menurut anda seberapa efektif dan efisien penggunaan SISKEUDES dalam pekerjaan anda?
Menurut saya ya sangat efektif dan efisien SISKEUDES ini.
4. Menurut anda bagaimana kelayakkan fasilitas yang dimiliki desa dalam menunjang penggunaan SISKEUDES?
Kalau fasilitas menurut saya sangat layak karena kita sudah mulai dari 2014 untuk SISKEUDES.
5. Bagaimana SISKEUDES membantu pemerintah desa dalam menyusun anggaran desa?
Dalam menyusun anggaran kita ada lima komponen seperti keuangan, sosial, infrastruktur, jumlah populasi dan kondisi ekonomi. Untuk keuangan ya seperti laporan keuangan dari SISKEUDES yang digunakan sebagai acuan. Dalam kepadatan penduduk itu terkait mobilitas penduduk, kelahiran dan kematian yang berkaitan dengan jumlah penduduk. Dalam sosial itu mencakup tingkat pendidikan. Kalau infrastruktur itu seperti jembatan apa masih layak, terus toilet apa warga sudah punya toilet semua. Kalau ekonomi itu terkait mata pencaharian para penduduk apa saja.

6. Jenis transaksi apa saja yang wajib dicatat dan dilaporkan menggunakan SISKEUDES?

Kalau transaksi yang dicatat di SISKEUDES itu semua transaksi yang menggunakan dana desa dicatat semua.

7. Bagaimana mekanisme pelaporan dana desa dalam SISKEUDES?

Kalau untuk pelaporan penggunaan dana desa lewat SISKEUDES kita melaporkan pada pemerintah kabupaten dan warga desa.

8. Bagaimana komitmen pemerintahan desa dalam implementasi SISKEUDES?

Kalau untuk komitmen sendiri bisa dilihat dari anggaran lagi mas. Jadi kita menganggarkan untuk infrastruktur seperti laptop dan lain sebagainya bisa dilihat lagi di anggaran apa ada disitu.

9. Bagaimana mekanisme transparansi keuangan desa?

Kalau untuk transparansi keuangan kita melakukan pelaporan ke tingkat kabupaten dan ke masyarakat. Ke masyarakat kita sampaikan lewat musyawarah desa.

10. Menurut anda faktor apa saja yang menjadi pendukung penggunaan SISKEUDES?

Infrastruktur dan sumber daya manusia disini menurut saya sebagai faktor pendukung untuk SISKEUDES.

11. Menurut anda faktor apa saja yang menjadi penghambat penggunaan SISKEUDES?

Saya rasa tidak ada ya, karena kita sudah pakai SISKEUDES dari 2014.

12. Bagaimana bentuk bentuk pendampingan yang telah dilakukan terkait implementasi SISKEUDES?

Mungkin ya training untuk user SISKEUDES.

13. Siapa saja yang dapat mengakses laporan keuangan SISKEUDES suatu desa?

Saya, carik, kaur. Keuangan, user, dan BPD

14. Bagaimana mekanisme control dalam penggunaan SISKEUDES?

Untuk tingkat desa saya evaluasi tiap bulannya mas. Jadi kalau ada masalah apa bisa cepat teratasi.

15. Siapa yang menjalankan fungsi control dalam penggunaan SISKEUDES?

Yang paling jelas ya saya sebagai kepala desa.

Technology Acceptance Model

16. Saya dapat mengoperasikan SISKEUDES dengan mudah
Iya, cukup simple mengoperasikannya.
17. Saya bisa mengoperasikan SISKEUDES sesuai dengan keinginan saya
Iya.
18. Saya dapat menguasai aplikasi SISKEUDES dengan mudah
Iya.
19. Saya mengerti semua menu dan icon dalam SISKEUDES
Iya.
20. Tampilan atau interface SISKEUDES mudah dimengerti
Iya.
21. Saya dapat membaca data dalam SISKEUDES dengan mudah
Iya.
22. SISKEUDES membuat pekerjaan saya lebih cepat
Iya, cukup jelas seperti nya.
23. Penggunaan SISKEUDES meningkatkan performa pekerjaan saya
Iya.
24. Penggunaan SISKEUDES meningkatkan keefektifan pekerjaan saya
Iya.
25. Penggunaan SISKEUDES mempermudah pekerjaan saya
Sudah pasti mas.

Informant 2

II. Pertanyaan Wawancara

1. Pada tahun berapa Desa Panggunharjo mulai menggunakan SISKEUDES?
Untuk Desa Panggunharjo sudah mulai menggunakan SISKEUDES sejak 2014, tapi prakteknya baru pada tahun 2017.
2. Sudah berapa lama anda menggunakan program SISKEUDES?
Dari tahun 2016.
3. Apakah program SISKEUDES menyediakan menu “help” untuk membantu mengatasi error?
Tidak tersedia menu help di SISKEUDES, untuk mengatasi error itu langsung berkoordinasi dengan BPKP dan kabupaten. Menu help disini lebih ke manualnya bukan ke masalahnya.
4. Menurut anda apakah modul SISKEUDES membantu anda dalam mempermudah dan memperjelas penggunaan SISKEUDES?
Iya, modul sangat membantu saya untuk menjalankan SISEKUDES.
5. Bagaimana regulasi dan petunjuk teknis pelaksanaan yang diperlukan dalam pengelolaan keuangan desa?
Untuk regulasinya sudah ada di modul dan diterapkan lewat training dengan BPKP dan kabupaten.
6. Bisakah anda jelaskan alur system informasi dalam aplikasi SISKEUDES?
Ada banyak alur sistemnya, tapi dari gari besarnya dimulai dari penganggaran, terus penatausahaan, dan pelaporan. Untuk lengkapnya saya kasih modulnya saja.
7. Menurut anda seberapa efektif dan efisien penggunaan SISKEUDES dalam pekerjaan anda?
Untuk tingkat keefektifan dan efisien itu sangat jauh disbanding dengan cara manual.
8. Menurut anda bagaimana kelayakkan fasilitas yang dimiliki desa dalam menunjang penggunaan SISKEUDES?

Sangat memadai, paling koneksi internet saja yang kadang- kadang down jadi tidak bisa melakukan input.

9. Bagaimana SISKEUDES membantu pemerintah desa dalam menyusun anggaran desa?

Untuk sisi keuangan membantu tapi kita tetap menggunakan format dari permendagri 113 seain SISKEUDES.

10. Menurut anda bagaimana kondisi sistem jaringan pendukung aplikasi SISKEUDES?

Kalau untuk jaringan ya tergolong lancar, mungkin Cuma terkendala di internet saja.

11. Jenis transaksi apa saja yang wajib dicatat dan dilaporkan menggunakan SISKEUDES?

Untuk jenis transaksi biasanya transaksi pencairan sama penatausahaan sama penerimaan desa.

12. Dokumen apa saja yang harus dilampirkan dalam pencatatan menggunakan SISKEUDES?

Tidak ada dokumen yang harus dilampirkan, langsung input saja.

13. Bagaimana mekanisme pencatatan transaksi dalam SISKEUDES?

Langsung ke bagian kategori transaksi saja, tergantung transaksinya juga.

14. Bagaimana mekanisme pengkoreksian jika terjadi kesalahan dalam pencatatan transaksi?

Bisa dibenarkan, tapi yang memegang akses kunci itu tingkat kabupaten, jadi kalau mau benerin transaksi harus konfirmasi apa dibolehkan atau tidak untuk dikoreksi.

15. Bagaimana mekanisme pelaporan dana desa dalam SISKEUDES?

Kalau untuk pelaporan ada dua, satu menggunakan SISKEUDES dan satu lagi ombudsman. Untuk SISKEUDES kita kirim laporan ke tingkat kabupaten saja.

16. Bagaimana tingkat keakuratan data yang dihasilkan oleh aplikasi SISKEUDES?

Untuk tingkat keakuratan menurut saya sangat akurat, karena kalau kita pakai excel biasanya ada selisih di angka-angkanya.

17. Bagaimana komitmen pemerintahan desa dalam implementasi SISKEUDES?

Untuk pemerintah desa bisa dilihat dari fasilitas penunjang, kalau untuk training itu dari kabupaten.

18. Bagaimana mekanisme transparansi keuangan desa?

Kita nanti biasanya di audit dari kabupaten untuk laporan SISKEUDES dan Excelnya.

19. Menurut anda faktor apa saja yang menjadi pendukung penggunaan SISKEUDES?
Menurut saya fasilitas dan kebijakan pemerintah desa saja.
 20. Menurut anda faktor apa saja yang menjadi penghambat penggunaan SISKEUDES?
Mungkin hanya koneksi internet dan koreksi transaksi yang cukup panjang prosesnya.
 21. Bagaimana bentuk bentuk pendampingan yang telah dilakukan terkait implementasi SISKEUDES?
Selama ini training saja dan kita membuat group whatsapp untuk diskusi tentang SISKEUDES.
 22. Siapa saja yang dapat mengakses laporan keuangan SISKEUDES suatu desa?
Yang punya akses SISKEUDES itu kepala desa, carik, kaur.keuangan dan BPD. Tapi biasanya saya beri print out dari SISKEUDES untuk diserahkan ke kepala desa, carik, kaur. keuangan dan BPD
 23. Bagaimana mekanisme control dalam penggunaan SISKEUDES?
Biasanya dipantau kepala desa, carik, dan kaur keuangan setiap bulannya.
 24. Siapa yang menjalankan fungsi control dalam penggunaan SISKEUDES?
Kepala desa, carik, dan kaur keuangan.
- Technology Acceptance Model
25. Apakah anda dapat mengoperasikan SISKEUDES dengan mudah?
Menurut saya cukup mudah.
 26. Saya bisa mengoperasikan SISKEUDES sesuai dengan keinginan saya?
Iya, cukup mudah mengoperasikan sesuai keinginan pencatatan transaksi.
 27. Saya dapat menguasai aplikasi SISKEUDES dengan mudah
Menurut saya mudah untuk menguasai ini.
 28. Saya mengerti semua menu dan icon dalam SISKEUDES
Menurut saya mudah sesuai manualnya
 29. Tampilan atau interface SISKEUDES mudah dimengerti
Iya karena tidak terlalu banyak menunya.
 30. Saya dapat membaca data dalam SISKEUDES dengan mudah
Iya, datanya sangat akurat.

31. SISKEUDES membuat pekerjaan saya lebih cepat
Iya, dibandingkan dengan excel.
32. Penggunaan SISKEUDES meningkatkan performa pekerjaan saya
Iya.
33. Penggunaan SISKEUDES meningkatkan keefektifan pekerjaan saya
Iya.
34. Penggunaan SISKEUDES mempermudah pekerjaan saya
Sangat mempermudah.



Informant 3

II. Pertanyaan Wawancara

1. Pada tahun berapa Desa Panggunharjo mulai menggunakan SISKEUDES?
Di desa ini mulai 2014 mas, tapi resminya baru 2017.
2. Sudah berapa lama anda menggunakan program SISKEUDES?
2016 mulainya mas, sejak desa ini ditunjuk BPKP untuk percontohan. Untuk bantul, panggunharjo yang jadi percontohan. Untuk sleman, ada juga satu desa tapi saya lupa desa mana. Jadi kabupaten belum pakai, desa lain belum pakai, disini sudah pakai SISKEUDES.
3. Apakah program SISKEUDES menyediakan menu “help” untuk membantu mengatasi error?
Tidak tersedia menu help di SISKEUDES, untuk mengatasi error itu langsung berkoordinasi dengan BPKP dan kabupaten. Menu help disini lebih ke manualnya bukan ke masalahnya.
4. Menurut anda apakah modul SISKEUDES membantu anda dalam mempermudah dan memperjelas penggunaan SISKEUDES?
Cukup membantu, karena softwarena sendiri cukup mudah dipahami.
5. Bagaimana regulasi dan petunjuk teknis pelaksanaan yang diperlukan dalam pengelolaan keuangan desa?
Untuk itu semua desa harus pake menurut instruksi dari kabupaten, karena nanti pengaruhnya dengan SPP, sama mengambil uang di bank juga. Jadi kalau tidak pakai ya tidak bisa ambil uang mas. Tapi dulu sebelum tahun 2016 itu lebih enak mas, karena parameter SISKEUDES itu ngikut kita. Sejak 2017, kabupaten pake, kita jadi harus ikuti parameter dari kabupaten. Jadi dulu kegiatan apa saja bisa kita masukkan, tapi sekarang kalau kegiatan tidak ada di parameter ya kita masukkan yang hampir-hampir mirip.
6. Bisakah anda jelaskan alur system informasi dalam aplikasi SISKEUDES?

Jadi nanti saya susun dalam excel dulu, nanti di input oka ke SISKEUDES. Jadi tetap menyusun excel dulu, karena excel lebih rinci dan di SISKEUDES itu lebih global. Jadi untuk makan berapa minum berapa dalam rapat itu jadi satu jurnal di SISKEUDES. Contoh lagi upah pekerja juga jadi satu di siskeudes, tidak dirinci, upah harian berapa, uang saku harian berapa.

7. Menurut anda seberapa efektif dan efisien penggunaan SISKEUDES dalam pekerjaan anda?

Untuk SISKEUDES sendiri cepat, jadi biasanya untuk pelaporan kan terlambat ya. Tapi pake SISKEUDES ini jadi tepat waktu, dan kita sudah terima jadi tidak usah mensusun lagi laporannya. Jadi tinggal terima jadi saja laporan lewat SISKEUDES.

8. Menurut anda bagaimana kelayakkan fasilitas yang dimiliki desa dalam menunjang penggunaan SISKEUDES?

Menurut saya cukup memadai ya.

9. Bagaimana SISKEUDES membantu pemerintah desa dalam menyusun anggaran desa?

Keunggulannya itu kita sekarang jadi tidak bisa melebihi anggaran, kalau dulu kan kita bisa lebih dari anggaran untuk RPJMDES. Terus, untuk penganggaran ya pertanggungjawabannya cepat. Jadi misal diminta laporan untuk semester satu, bisa tinggal di print. Untuk pertanggungjawaban anggaran juga cepat, kalau dulu kan pasti terlambat.

10. Menurut anda bagaimana kondisi sistem jaringan pendukung aplikasi SISKEUDES?

Menurut saya lancar lancar saja.

11. Jenis transaksi apa saja yang wajib dicatat dan dilaporkan menggunakan SISKEUDES?

Semua masuk, jadi seperti tadi snack harus masuk tapi kan di SISKEUDES tidak dirinci komponen dari makan minum apa saja. Jadi semua transaksi yang pakai dana desa ya harus dicatat di SISKEUDES. Jadi misal ada makan yang melebihi anggaran kan di excel harusnya tidak boleh, tapi kalau di SISKEUDES boleh asal dari total masih di bawah anggaran.

12. Dokumen apa saja yang harus dilampirkan dalam pencacatan menggunakan SISKEUDES?

Kalau untuk di laporan tetap pakai ya. Jadi seperti nota nanti tetap harus dilampirkan, itu nanti yang pegang bendahara.

13. Bagaimana mekanisme pencatatan transaksi dalam SISKEUDES?

Kalau untuk rincinya saya kurang tau, tapi kalau secara garis besar saya masih tau. Jadi kan kita pakai dua ya, excel sama SISKEUDES. Jadi nanti kita buat dulu excelnya baru nanti di masukkan ke SISKEUDES. Tapi untuk realisasi anggaran saja kemarin BPD bingung juga. Karena kan general general saja yang di SISKEUDES. Jadi untuk siding tahun depan saya janjikan ke BPD pakai excel juag selain SISKEUDES.

14. Bagaimana mekanisme pengkoreksian jika terjadi kesalahan dalam pencatatan transaksi?

Bisa dibenarkan, tapi yang memegang akses kunci itu tingkat kabupaten, jadi kalau mau benerin transaksi harus konfirmasi apa dibolehkan atau tidak untuk dikoreksi.

15. Bagaimana mekanisme pelaporan dana desa dalam SISKEUDES?

Kalau itu saya kurang tahu, mba okta user SISKEUDES aktif yang lebih tahu.

16. Bagaimana tingkat keakuratan data yang dihasilkan oleh aplikasi SISKEUDES?

Menurut saya ya akurat, tapi kita tetap harus check ulang apa ada selisih atau tidak. Kalau ada selisih, nanti tetap kita cari lagi dimana sampai ketemu.

17. Bagaimana komitmen pemerintahan desa dalam implementasi SISKEUDES?

Paling ya training. Dulu sempat BPKP langsung kesini membimbing karena sebagai percontohan itu. Jadi sampai sekarang kalau ada masalah ya kita telfon BPKP nanti kesini mereka.

18. Bagaimana mekanisme transparansi keuangan desa?

Bagusnya ya kita jadi ga bisa macem-macem, jadi harus mengacu jelas ke anggaran lagi.

19. Menurut anda faktor apa saja yang menjadi pendukung penggunaan SISKEUDES?

Menurut saya sumber daya manusia ya, soalnya untuk meng input kita cepat.

20. Menurut anda faktor apa saja yang menjadi penghambat penggunaan SISKEUDES?

Ya itu tadi, terlalu general tidak bisa di rinci. Saya tetap enak pakai excel, jadi pak lurah juga lebih sering pakai data dari excel. Tapi, untuk realisasi anggaran SISKEUDES sangat mendukung.

21. Bagaimana bentuk bentuk pendampingan yang telah dilakukan terkait implementasi SISKEUDES?

Paling ya training untuk user sama bendahara.

22. Siapa saja yang dapat mengakses laporan keuangan SISKEUDES suatu desa?

Yang punya akses SISKEUDES itu kepala desa, carik, kaur, keuangan dan BPD. Tapi yang lebih mendalami SISKEUDES itu ya user sama bendahara saja.

23. Bagaimana mekanisme control dalam penggunaan SISKEUDES?

Untuk itu nanti ada pelaksana kegiatan, itu terdiri dari tiga kasi dan tiga kaur. Terus saya dan pak lurah.

24. Siapa yang menjalankan fungsi control dalam penggunaan SISKEUDES?

Kepala desa, carik, dan kaur terkait.

Technology Acceptance Model

25. Apakah anda dapat mengoperasikan SISKEUDES dengan mudah?

Ya cukup mudah.

26. Saya bisa mengoperasikan SISKEUDES sesuai dengan keinginan saya?

Iya, cukup mudah tapi ya itu tadi kadang tidak ada pos pos untuk mencatat transaksi yang pas.

27. Saya dapat menguasai aplikasi SISKEUDES dengan mudah

Lebih mudah excel, tapi SISKEUDES masih cukup mudah lah.

28. Saya mengerti semua menu dan icon dalam SISKEUDES

Ya paling kalau ada yang lupa tinggal buka modulnya saja.

29. Tampilan atau interface SISKEUDES mudah dimengerti

Iya, tetapi formatnya terlalu kecil, jadi kalau seumurannya saya agak susah melihatnya.

30. Saya dapat membaca data dalam SISKEUDES dengan mudah

Mudah tapi ya itu terlalu general.

31. SISKEUDES membuat pekerjaan saya lebih cepat

Iya, terutama waktu pelaporan anggaran.

32. Penggunaan SISKEUDES meningkatkan performa pekerjaan saya

Iya.

33. Penggunaan SISKEUDES meningkatkan keefektifan pekerjaan saya

Iya.

34. Penggunaan SISKEUDES mempermudah pekerjaan saya
Sangat mempermudah.

Informant 4

II. Pertanyaan Wawancara

35. Pada tahun berapa Desa Panggungharjo mulai menggunakan SISKEUDES?
Sejak 2014 sudah mulai pakai SISKEUDES.
36. Sudah berapa lama anda menggunakan program SISKEUDES?
Dari tahun 2017.
37. Apakah program SISKEUDES menyediakan menu “help” untuk membantu mengatasi error?
Tersedia shi, tapi saya biasanya langung tanya ke Okta yang spesifik jadi operator SISKEUDES.
38. Menurut anda apakah modul SISKEUDES membantu anda dalam mempermudah dan memperjelas penggunaan SISKEUDES?
Iya, cukup membatu tapi saya kan jarang pakai SISKEUDES.
39. Bagaimana regulasi dan petunjuk teknis pelaksanaan yang diperlukan dalam pengelolaan keuangan desa?
Regulasinya biasanya di sosialisasikan lewat training biasanya.
40. Bisakah anda jelaskan alur system informasi dalam aplikasi SISKEUDES?
Secara umum ya dari penganggaran, terus penatausahaan, dan pelaporan.
41. Menurut anda seberapa efektif dan efisien penggunaan SISKEUDES dalam pekerjaan anda?
Menurut saya sangat efektif dan efisien ya ini SISKEUDES.
42. Menurut anda bagaimana kelayakkan fasilitas yang dimiliki desa dalam menunjang penggunaan SISKEUDES?
Menurut saya ya sangat memadai mas disini.
43. Bagaimana SISKEUDES membantu pemerintah desa dalam menyusun anggaran desa?

Biasanya data dari SISKEUDES dijadikan salah satu bahan pertimbangan untuk penganggaran tahun depannya.

44. Menurut anda bagaimana kondisi sistem jaringan pendukung aplikasi SISKEUDES?
Sepertinya lancar-lancar saja mas.
45. Jenis transaksi apa saja yang wajib dicatat dan dilaporkan menggunakan SISKEUDES?
Pencairan, penatausahaan, dan penerimaan kas desa saja.
46. Dokumen apa saja yang harus dilampirkan dalam pencatatan menggunakan SISKEUDES?
Untuk input SISKEUDES tidak perlu, nanti pas pelaporan saja baru dilampirkan.
47. Bagaimana mekanisme pencatatan transaksi dalam SISKEUDES?
Tergantung tansaksinya mas, nanti ada beberapa menu di SISKEUDESnya tinggal dimasukkan aja yang sesuai.
48. Bagaimana mekanisme pengkoreksian jika terjadi kesalahan dalam pencatatan transaksi?
Untuk ini mba Okta lebih tau mas.
49. Bagaimana mekanisme pelaporan dana desa dalam SISKEUDES?
Nanti hasil dari SISKEUDES tinggal dikirimkan ke kabupaten.
50. Bagaimana tingkat keakuratan data yang dihasilkan oleh aplikasi SISKEUDES?
Sangat akurat menurut saya, soalnya jarang ada selisih selish di transaksinya.
51. Bagaimana komitmen pemerintahan desa dalam implementasi SISKEUDES?
Mungkin dari fasilitas seperti laptop sama pengiriman untuk training.
52. Bagaimana mekanisme transparansi keuangan desa?
Lewat siskeudes sama nanti kita susun SPT saja. Untuk SPT kita masih manual.
53. Menurut anda faktor apa saja yang menjadi pendukung penggunaan SISKEUDES?
Mungkin fasilitas ya seperti laptop sama jaringan internet.
54. Menurut anda faktor apa saja yang menjadi penghambat penggunaan SISKEUDES?
Untuk penghambat, paling ya waktu mau input transaksi tapi tidak ada kategorinya di SISKEUDES.
55. Bagaimana bentuk bentuk pendampingan yang telah dilakukan terkait implementasi SISKEUDES?

Sejauh ini ya training yang cukup sering.

56. Siapa saja yang dapat mengakses laporan keuangan SISKEUDES suatu desa?

Yang jelas ya pak lurah, carik, bendahara, dan operator.

57. Bagaimana mekanisme control dalam penggunaan SISKEUDES?

Tiap akhir bulan nanti ditinjau sama pak lurah dan carik.

58. Siapa yang menjalankan fungsi control dalam penggunaan SISKEUDES?

Kepala desa, dan carik.

Technology Acceptance Model

59. Apakah anda dapat mengoperasikan SISKEUDES dengan mudah?

Ya mudah.

60. Saya bisa mengoperasikan SISKEUDES sesuai dengan keinginan saya?

Iya.

61. Saya dapat menguasai aplikasi SISKEUDES dengan mudah

Cukup mudah kalau saya.

62. Saya mengerti semua menu dan icon dalam SISKEUDES

Iya, karena tidak terlalu banyak ya iconnya sama menunya.

63. Tampilan atau interface SISKEUDES mudah dimengerti

Iya sangat mudah dimengerti.

64. Saya dapat membaca data dalam SISKEUDES dengan mudah

Untuk data mudah dan simple menurut saya.

65. SISKEUDES membuat pekerjaan saya lebih cepat

Iya.

66. Penggunaan SISKEUDES meningkatkan performa pekerjaan saya

Iya.

67. Penggunaan SISKEUDES meningkatkan keefektifan pekerjaan saya

Iya.

68. Penggunaan SISKEUDES mempermudah pekerjaan saya

Iya.

Appendix 3. SISKEUDES on Village Funds Budget

RENCANA ANGGARAN BIAYA (RAB)				
PEMERINTAH DESA PANGGUNG HARJO KECAMATAN SEWON				
TAHUN ANGGARAN 2019				
Bidang	1. BIDANG PENYELENGGARAN PEMERINTAHAN DESA			
Sub Bidang	1.1. Penyelenggaraan Belanja Siltap, Tunjangan dan Operasional Pemerintahan Desa			
Kegiatan	1.1.01. Penyediaan Penghasilan Tetap dan Tunjangan Kepala Desa			
Waktu Pelaksanaan	12 bulan			
Output/Keluaran	Terbayarnya Siltap dan Tunjangan Lurah desa			
KODE	URAIAN	ANGGARAN		
		VOLUME	HARGA SATUAN	JUMLAH
1	2	3	4	5
5.	BELANJA			31.020.000,00
1.01.01	01. Pembayaran Siltap Lurah Desa			28.200.000,00
5.1.1.	Penghasilan Tetap dan Tunjangan Lurah Desa			28.200.000,00
5.1.1.01.	Penghasilan Tetap Lurah Desa			28.200.000,00
	01. Siltap Lurah Desa	ADD	12 bulan	28.200.000,00
1.01.01	02. Pembayaran Tunjangan Lurah Desa			2.820.000,00
5.1.1.	Penghasilan Tetap dan Tunjangan Lurah Desa			2.820.000,00
5.1.1.02.	Tunjangan Lurah Desa			2.820.000,00
	01. Tunjangan Jabatan Lurah Desa	ADD	12 bulan	2.820.000,00
	JUMLAH (Rp)			31.020.000,00
Disetujui, Lurah Desa		Telah Diverifikasi Carik Desa		Panggungharjo, 29 May 2019 Pelaksana Kegiatan Anggaran,
Wahyudi Anggoro Hadi, S.Farm., Apt.		Yuli Triantati, SH		M. Ali Yahya, SH



RENCANA ANGGARAN BIAYA (RAB)				
PEMERINTAH DESA PANGGUNHARJO KECAMATAN SEWON				
TAHUN ANGGARAN 2019				
Bidang : 1. BIDANG PENYELENGGARAN PEMERINTAHAN DESA Sub Bidang : 1.1. Penyelenggaraan Belanja Sifat, Tunjangan dan Operasional Pemerintahan Desa Kegiatan : 1.1.02. Penyediaan Penghasilan Tetap dan Tunjangan Perangkat Desa Waktu Pelaksanaan : 12 bulan Output/Keluaran : Terbayarnya Sifat dan Tunjangan Perangkat Desa				
KODE	URAIAN	ANGGARAN		
		VOLUME	HARGA SATUAN	JUMLAH
1	2	3	4	5
5.	BELANJA			571.276.500,00
1.01.02	01 Penghasilan Tetap Pamong Desa			492.480.000,00
5.1.2.	Penghasilan Tetap dan Tunjangan Pamong Desa			492.480.000,00
5.1.2.01.	Penghasilan Tetap Pamong Desa			492.480.000,00
	01. Penghasilan Tetap 3 Kasel	ADD	36 kali	54.000.000,00
	02. Penghasilan Tetap 2 Kaur	ADD	24 kali	35.520.000,00
	03. Penghasilan Tetap 1 Kaur	ADD	12 kali	16.020.000,00
	04. Penghasilan Tetap 2 Dukuh	ADD	24 kali	32.400.000,00
	05. Penghasilan Tetap 8 Dukuh	ADD	96 kali	124.800.000,00
	06. Penghasilan Tetap 4 Dukuh	ADD	48 kali	59.760.000,00
	07. Penghasilan Tetap 1 Staf	ADD	12 kali	16.020.000,00
	08. Penghasilan Tetap 2 Staf	ADD	24 kali	31.560.000,00
	09. Penghasilan Tetap 6 Staf	ADD	72 kali	92.160.000,00
	10. Penghasilan Tetap 2 Staf	ADD	24 kali	30.240.000,00
1.01.02	02 Tunjangan Jabatan Pamong Desa			34.722.000,00
5.1.2.	Penghasilan Tetap dan Tunjangan Pamong Desa			34.722.000,00
5.1.2.02.	Tunjangan Pamong Desa			34.722.000,00
	01. Tunjangan Jabatan Carik Desa	ADD	12 kali	2.472.000,00
	02. Tunjangan Jabatan 3 Kasel	ADD	36 kali	5.400.000,00
	03. Tunjangan Jabatan 2 Kaur	ADD	24 kali	3.552.000,00
	04. Tunjangan Jabatan 1 Kaur	ADD	12 kali	1.602.000,00
	05. Tunjangan Jabatan 2 Dukuh	ADD	24 kali	3.240.000,00
	06. Tunjangan Jabatan 8 Dukuh	ADD	96 kali	12.480.000,00
	07. Tunjangan Jabatan 4 Dukuh	ADD	48 kali	5.976.000,00
1.01.02	03 Tunjangan Suami/Istri Pamong Desa			32.898.000,00
5.1.2.	Penghasilan Tetap dan Tunjangan Pamong Desa			32.898.000,00
5.1.2.02.	Tunjangan Pamong Desa			32.898.000,00
	01. Tunjangan Istri/Suami 2 Kasel	ADD	24 kali	3.600.000,00
	02. Tunjangan Istri/Suami 1 Kaur	ADD	12 kali	1.776.000,00
	03. Tunjangan Istri/Suami 1 Kaur	ADD	12 kali	1.602.000,00
	04. Tunjangan Istri/Suami 1 Dukuh	ADD	12 kali	1.620.000,00
	05. Tunjangan Istri/Suami 5 Dukuh	ADD	60 kali	7.470.000,00
	06. Tunjangan Istri/Suami 4 Dukuh	ADD	48 kali	5.976.000,00
	07. Tunjangan Istri/Suami 1 Staf	ADD	12 kali	1.602.000,00
	08. Tunjangan Istri/Suami 2 Staf	ADD	24 kali	3.156.000,00
	09. Tunjangan Istri/Suami 2 Staf	ADD	24 kali	3.072.000,00
	10. Tunjangan Istri/Suami 2 Staf	ADD	24 kali	3.024.000,00

RENCANA ANGGARAN BIAYA (RAB)					
PEMERINTAH DESA PANGGUNG HARJO KECAMATAN SEWON					
TAHUN ANGGARAN 2019					
1.01.02	04 Tunjangan Anak Pamong Desa				11.176.500,00
5.1.2.	Penghasilan Tetap dan Tunjangan Pamong Desa				11.176.500,00
5.1.2.02.	Tunjangan Pamong Desa				11.176.500,00
	01. Tunjangan Anak 2 Kasi (4 anak)	ADD	48 kali	37.500,00	1.800.000,00
	02. Tunjangan Anak 1 Kaur (2 anak)	ADD	24 kali	37.000,00	888.000,00
	03. Tunjangan Anak 1 Kaur (1 anak)	ADD	12 kali	33.375,00	400.500,00
	04. Tunjangan Anak 1 Dukuh (1 anak)	ADD	12 kali	33.750,00	405.000,00
	05. Tunjangan Anak 5 Dukuh (6 anak)	ADD	72 kali	32.500,00	2.340.000,00
	06. Tunjangan Anak 4 Dukuh (6 anak)	ADD	72 kali	31.125,00	2.241.000,00
	07. Tunjangan Anak 2 Staf (4 anak)	ADD	48 kali	32.875,00	1.578.000,00
	08. Tunjangan Anak 2 Staf (2 anak)	ADD	24 kali	32.000,00	768.000,00
	09. Tunjangan Anak 2 Staf (2 anak)	ADD	24 kali	31.500,00	756.000,00
	JUMLAH (Rp)				571.276.500,00
Disetujui, Lurah Desa		Telah Diverifikasi Carik Desa		Panggungharjo, 29 May 2019 Pelaksana Kegiatan Anggaran,	
Wahyudi Anggoro Hadi, S.Farm., Apt.		Yuli Trisnati, SH		M. Ali Yahya, SH	

RENCANA ANGGARAN BIAYA (RAB)
PEMERINTAH DESA PANGGUNGHARJO KECAMATAN SEWON
TAHUN ANGGARAN 2019

Bidang : 1. BIDANG PENYELENGGARAN PEMERINTAHAN DESA
 Sub Bidang : 1.1. Penyelenggaraan Belanja Siltapi, Tunjangan dan Operasional Pemerintahan Desa
 Kegiatan : 1.1.03. Penyediaan Jaminan Sosial bagi Kepala Desa dan Perangkat Desa
 Waktu Pelaksanaan : 12 Bulan
 Output/Keluaran : Tersedianya Jaminan Sosial

KODE	URAIAN	ANGGARAN		
		VOLUME	HARGA SATUAN	JUMLAH
1	2	3	4	5
5	BELANJA			60.015.792,00
<u>1.01.03</u>	<u>01 Tunjangan Kesehatan Pamong Desa</u>			<u>16.657.596,00</u>
5.1.3.	Jaminan Sosial Kepala Desa dan Pamong Desa			16.657.596,00
5.1.3.02.	Jaminan Kesehatan Perangkat Desa			16.657.596,00
	01. Jaminan Kesehatan 2 Kasi	ADD	24 kali	1.455.336,00
	02. Jaminan Kesehatan 1 Kaur	ADD	12 kali	717.120,00
	03. Jaminan Kesehatan 1 Kaur	ADD	12 kali	634.512,00
	04. Jaminan Kesehatan 1 Dukuh	ADD	12 kali	643.836,00
	05. Jaminan Kesehatan 3 Dukuh	ADD	36 kali	1.851.984,00
	06. Jaminan Kesehatan 1 Dukuh	ADD	12 kali	628.980,00
	07. Jaminan Kesehatan 1 Dukuh	ADD	12 kali	605.688,00
	08. Jaminan Kesehatan 2 Dukuh	ADD	24 kali	1.207.656,00
	09. Jaminan Kesehatan 2 Dukuh	ADD	24 kali	1.185.288,00
	10. Jaminan Kesehatan 1 Dukuh	ADD	12 kali	570.744,00
	11. Jaminan Kesehatan 1 Dukuh	ADD	12 kali	559.092,00
	12. Jaminan Kesehatan 12 Staf	ADD	144 kali	6.597.360,00
<u>1.01.03</u>	<u>02 Tunjangan Ketenagakerjaan Lurah Desa</u>			<u>2.106.516,00</u>
5.1.3.	Jaminan Sosial Kepala Desa dan Pamong Desa			2.106.516,00
5.1.3.03.	Jaminan Ketenagakerjaan Kepala Desa			2.106.516,00
	01. Jaminan Ketenagakerjaan Lurah Desa	ADD	12 kali	2.106.516,00
<u>1.01.03</u>	<u>03 Tunjangan Ketenagakerjaan Perangkat Desa</u>			<u>41.251.680,00</u>
5.1.3.	Jaminan Sosial Kepala Desa dan Pamong Desa			41.251.680,00
5.1.3.04.	Jaminan Ketenagakerjaan Perangkat Desa			41.251.680,00
	01. Jaminan Ketenagakerjaan 2 Kasi	ADD	24 kali	3.027.096,00
	02. Jaminan Ketenagakerjaan 1 Kasi	ADD	12 kali	1.345.368,00
	03. Jaminan Ketenagakerjaan 1 Kaur	ADD	12 kali	1.491.612,00
	04. Jaminan Ketenagakerjaan 1 Kaur	ADD	12 kali	1.325.880,00
	05. Jaminan Ketenagakerjaan 1 Kaur	ADD	12 kali	1.344.684,00
	06. Jaminan Ketenagakerjaan 1 Dukuh	ADD	12 kali	1.212.852,00
	07. Jaminan Ketenagakerjaan 1 Dukuh	ADD	12 kali	1.339.188,00
	08. Jaminan Ketenagakerjaan 1 Dukuh	ADD	12 kali	1.187.136,00
	09. Jaminan Ketenagakerjaan 1 Dukuh	ADD	12 kali	888.960,00
	10. Jaminan Ketenagakerjaan 1 Dukuh	ADD	12 kali	856.032,00
	11. Jaminan Ketenagakerjaan 1 Dukuh	ADD	12 kali	1.308.276,00
	12. Jaminan Ketenagakerjaan 2 Dukuh	ADD	24 kali	2.325.816,00
	13. Jaminan Ketenagakerjaan 2 Dukuh	ADD	24 kali	2.511.912,00
	14. Jaminan Ketenagakerjaan 2 Dukuh	ADD	24 kali	2.568.096,00

RENCANA ANGGARAN BIAYA (RAB)					
PEMERINTAH DESA PANGGUNGHARJO KECAMATAN SEWON					
TAHUN ANGGARAN 2019					
	15. Jaminan Ketenagakerjaan 2 Dukung	ADD	24 kall	102.725,00	2.465.400,00
	16. Jaminan Ketenagakerjaan 12 Staf	ADD	144 kall	95.294,00	13.722.336,00
	17. Jaminan Ketenagakerjaan 3 Staf	ADD	36 kall	64.751,00	2.331.036,00
	JUMLAH (Rp)				60.015.792,00
Ditetujui, Lurah Desa		Telah Diverifikasi Carik Desa		Panggungharjo, 29 May 2019 Pelaksana Kegiatan Anggaran,	
Wahyudi Anggoro Hadi, S.Farm., Apt.		Yuli Trianiati, SH		M. Ali Yanya, SH	

BAB I | SYSTEM REQUIREMENT SISKEUDES

A. Operating System Dan Perangkat Keras

Aplikasi SISKEUDES berjalan pada operating system Windows dan dapat berjalan dengan baik pada WindowsXP, Windows7, Windows8 dan Windows10. Sistem operasi komputer selain windows tidak dapat digunakan untuk implementasi SISKEUDES. Kebutuhan perangkat keras komputer untuk aplikasi SISKEUDES minimal Intel Celeron 1,5Ghz dengan memori RAM 1 Gb dan ruang hardisk kosong yang tersisa minimum 10Gb. Persyaratan ini adalah persyaratan minimum dan bila disediakan spesifikasi melebihi standar lebih disarankan.

B. Setting Konfigurasi Komputer


Sehubungan dengan adanya kalkulasi perhitungan pada periode tertentu dan parameter yang berhubungan dengan tanggal komputer, setting konfigurasi kalender pada control panel windows harus disetting dengan format tanggal menurut format yang berlaku di Indonesia yaitu "dd/mm/yyyy". Format kalender komputer yang tidak sesuai menyebabkan error pada saat preview laporan dan perhitungan tidak akurat.

C. Database Dan Koneksi Data Siskeudes

1. Parameter Pemda

Aplikasi SISKEUDES ini menggunakan database Microsoft Acces sehingga lebih portable dan mudah diterapkan oleh pengguna aplikasi yang awam sekalipun. Secara teknis transaksi keuangan desa termasuk dalam kelompok skala kecil, sehingga lebih tepat ditangani secara mudah dengan database acces ini. Penggunaan aplikasi dengan menggunakan database SQLServer hanya dikhususkan untuk tujuan tertentu atau volume transaksi sudah masuk dalam kategori skala menengah.

Pada interface koneksi data tersedia 2 pilihan opsi koneksi, via ODBC (Open Database Connectivity) atau Direct Acces. Dengan koneksi via ODBC, aplikasi keuangan desa melakukan pembacaan data tidak secara langsung ke Driver MSAcces akan tetapi menggunakan mesin ODBC pada sistem operasi windows. Sedangkan Direct Acces pembacaan file langsung dilakukan pada file database yang bersangkutan.



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Penggunaan opsi koneksi ODBC mengharuskan sistem komputer terinstall Microsoft Jet OledB 4.0 pada Microsoft Office 2000-2003. Sehingga untuk komputer yang tidak terinstall office 2003 tidak dapat menggunakan fitur ini. Apabila ingin tetap menggunakan fitur ini adalah dengan cara menambahkan aplikasi Office Acces 2003 atau menambahkan acces database engine.


Secara teknis penggunaan opsi via ODBC lebih disarankan dan lebih menjamin keamanan data dari kerusakan (*corrupts*) dan dapat digunakan pada mode multiuser dengan cara melakukan sharing folder database "DataAPBDes2019.mde".

Penggunaan opsi Direct Acces membuat aplikasi langsung melakukan pembacaan file pada database keuangan desa. Opsi ini digunakan apabila dalam komputer tidak tersedia Microsoft Jet Oledb4.0 untuk "*.mdb" pada komputer yang hanya terinstall office2007, 2010 atau 2013. Penggunaan opsi ini tidak disarankan karena pada kondisi tertentu, seperti komputer lambat, low memory atau komputer terinfeksi virus dapat membuat database rusak atau *corrupts*. Penggunaan opsi ini hanya untuk single user atau dengan kata lain hanya untuk komputer PC atau Laptop secara stand alone (tidak menggunakan jaringan).

Penggunaan aplikasi dengan mode OCBC lebih disarankan bila dibandingkan dengan mode Direct Acces demi keamanan data. Untuk komputer yang sudah terlanjut terpasang Office 2007 s.d 2013 agar menambahkan office acces 2003 sehingga dapat menggunakan fitur ODBC.

Pada parameter data umum pemda terdiri dari dua digit kode provinsi dan dua digit kode kabupaten. Kode provinsi dan kode kabupaten dibakukan sesuai Permendagri 137 Tahun 2017 tentang Kode Administrasi Wilayah Provinsi, Kabupaten, Kecamatan dan Desa. Kode provinsi dan kabupaten pada data umum pemda sudah default pada saat pemberian SML nama pemda. Kode ini juga berlaku sebagai pengunci aplikasi sehingga tidak dapat dipertukarkan antar pemda. Kode ini merupakan kode unik yang nantinya akan dijadikan kode untuk kompilasi data nasional yang saat ini masih dalam tahap pengembangan.

2. Parameter Kode Kecamatan dan Desa



Kode kecamatan dan desa terdiri dari dua digit kode kecamatan dan empat digit kode desa dengan format "00.0000." Kode kecamatan dan desa yang diregistrasi pada aplikasi SISKEUDES didasarkan Permendagri 137 Tahun 2017. Kode kecamatan dan desa dimasukkan sesuai dengan urutan yang ada dalam Permendagri tersebut. Data kelurahan tidak perlu dimasukkan dalam aplikasi karena secara teknis wilayah kelurahan tidak masuk dalam lingkup aplikasi ini.

3. Parameter Rekening APBDes

Kode rekening APBDes terdiri dari 4 level yang terdiri dari : (a) Akun, (b) Kelompok, (c) Jenis dan (d) Obyek. Kode rekening APBDes level 1 s.d 3 sudah dibakukan sesuai dengan Permendagri 20 Tahun 2018 tentang Pedoman Pengelolaan Keuangan Desa. Sedangkan kode rekening APBDes pada level 4 disusun sesuai dengan kebutuhan daerah dengan memperhatikan Permendagri 20 Tahun 2018.

Kode rekening pada level 4 pada dapat disesuaikan dengan kebutuhan daerah. Masing-masing Pemda dapat melakukan perubahan rekening tersebut dan dibakukan melalui Peraturan Kepala Daerah yang mengatur tentang Pedoman Pengelolaan Keuangan Desa pada kode 90 s.d 99.

Perubahan kode rekening per desa pada aplikasi SISKEUDES tidak diperbolehkan dan harus dibakukan sama untuk satu pemda tertentu. Pembakuan ini berhubungan dengan adanya kompilasi data APBDes pada tingkat Kabupaten/Kota yang membutuhkan bagan akun standar rekening APBDes. Penambahan kode rekening yang tidak dibakukan atau dibuat secara parsial akan menyebabkan kegagalan perhitungan data pada saat dikompilasi pada tingkat kabupaten/kota. Kode rekening yang tidak terdaftar tidak akan terjumlah pada saat data dikompilasi walaupun dapat di ekspor impor data.

4. Parameter Bidang, Sub Bidang dan Kegiatan

Parameter Bidang, Sub Bidang dan kegiatan terdiri dari dua digit kode bidang, dua digit kode sub bidang, dan dua digit kode kegiatan dengan format "00.00.". Kode bidang diisi dengan dua digit kode bidang kewenangan yang dilimpahkan ke desa sesuai UU No. 6 Tahun 2014. Sesuai undang-undang tersebut, bidang kewenangan yang dilimpahkan ke desa meliputi :

01 Bidang Penyelenggaraan Pemerintah Desa ;




- 02 Bidang Pelaksanaan Pembangunan Desa;
- 03 Bidang Pembinaan Kemasyarakatan ;
- 04 Bidang Pemberdayaan Masyarakat Desa ; dan
- 05 Bidang Penanggulangan Bencana, Keadaan Darurat dan Mendesak Desa.

Kode sub bidang diisi dengan dua digit kode sub bidang sesuai Permendagri No. 20 Tahun 2018 meliputi:

Bidang	Sub Bidang
01 Bidang Penyelenggaraan Pemerintah Desa	1. Penyelenggaraan Belanja Penghasilan Tetap, Tunjangan dan Operasional Pemerintahan Desa
	2. Sarana dan Prasarana Pemerintahan Desa
	3. Administrasi Kependudukan, Pencatatan Sipil, Statistik dan Kearsipan
	4. Tata Praja Pemerintahan, Perencanaan, Keuangan dan Pelaporan
	5. Pertanahan
02. Bidang Pelaksanaan Pembangunan Desa	1. Pendidikan
	2. Kesehatan
	3. Pekerjaan Umum dan Penataan Ruang
	4. Kawasan Permukiman
	5. Kehutanan dan Lingkungan Hidup
	6. Perhubungan, Komunikasi, dan Informatika
	7. Energi dan Sumber Daya Mineral
	8. Pariwisata
03. Bidang Pembinaan Kemasyarakatan	1. Ketenteraman, Ketertiban Umum, dan Pelindungan Masyarakat
	2. Kebudayaan dan Keagamaan
	3. Kepemudaan dan Olah Raga
	4. Kelembagaan Masyarakat
04 Bidang Pemberdayaan Masyarakat Desa	1. Kelautan dan Perikanan
	2. Pertanian dan Peternakan
	3. Peningkatan Kapasitas Aparatur Desa
	4. Pemberdayaan Perempuan, Perlindungan Anak dan Keluarga
	5. Koperasi, Usaha Mikro Kecil dan Menengah (UMKM)
	6. Dukungan Penanaman Modal
	7. Perdagangan dan Perindustrian
05. Bidang Penanggulangan Bencana, Keadaan Darurat dan Mendesak Desa	1. Penanggulangan Bencana
	2. Keadaan Darurat
	3. Keadaan Mendesak

Parameter kode kegiatan yang boleh dilaksanakan oleh desa dibakukan sesuai dengan yang berlaku di pemerintah daerah yang bersangkutan. Kode kegiatan disusun berdasarkan kebutuhan yang ada, dirumuskan oleh SKPD Teknis yang berhubungan dengan desa dan dibakukan dalam Peraturan Kepala Daerah yang mengatur mengenai pedoman pengelolaan keuangan desa atau Peraturan Kepala Daerah yang mengatur mengenai pedoman penyusunan



APBDesa. Penyusunan daftar kegiatan yang boleh dilaksanakan oleh desa disesuaikan dengan bidang kewenangan dan tetap memperhatikan peraturan yang lebih tinggi, seperti Permendes PDTT, PermenKeu dan Permendagri yang mengatur masalah keuangan desa.

5. Parameter Kode Sumber dana

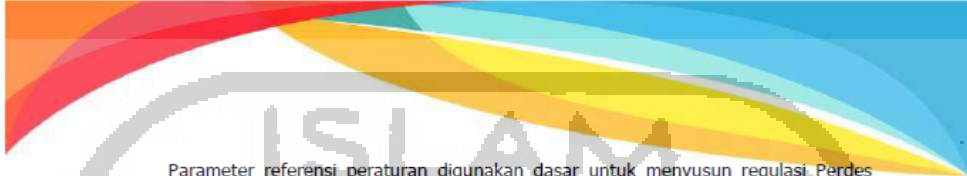
Parameter kode sumberdana pada aplikasi SISKEUDES terdiri dari tiga digit huruf dengan format "AAA". Kode sumberdana dalam aplikasi adalah kode baku yang terdiri dari 7 (tujuh) sumberdana yang masuk ke desa atau yang ada didesa, yakni: (1) PAD - Pendapatan Asli Desa (2) ADD - Alokasi Dana Desa, (3) DDS - Dana Desa, (4) PBH - Penerimaan Bagi Hasil Pajak Retribusi, (5) PBP - Penerimaan Bantuan Keuangan Provinsi, (6) PBK - Penerimaan Bantuan Keuangan Kabupaten, (7) SWD - Swadaya, dan (8) DLL - Dana Lain-lain. Bila ada sumberdana yang belum diregister ke dalam sistem agar dimasukkan terlebih dahulu ke kode DLL, kemudian diinformasikan kepada tim pengembang aplikasi agar dapat dipertimbangkan untuk ditambahkan ke aplikasi SISKEUDES.

6. Parameter Standar Satuan Harga

Parameter standar satuan harga digunakan untuk referensi harga satuan pada saat penyusunan RAB. Parameter standar satuan harga ini disusun pada tingkat kabupaten/kota dan dimasukkan ke dalam aplikasi sebelum didistribusikan ke desa. Parameter standar satuan harga bersifat sebagai referensi dalam arti dapat digunakan sebagai acuan dan tidak dikunci satuan harganya persis seperti yang ada dalam standar. Hal ini mengingat varian dan kondisi geografis lokasi desa yang mungkin menyebabkan harga barang dalam satu area berbeda dengan harga barang pada area lainnya. Operator desa masih dapat mengganti harga satuannya sesaat sebelum data disimpan.

Pemilihan harga satuan sesuai standar disediakan dalam bentuk tombol SBU pada form entrian RAB. Fitur ini dapat dinon aktifkan melalui menu Tools - Setting Otomasi. Bila tidak dipergunakan administrator kabupaten/kota agar mematikan fitur ini sehingga tidak membingungkan petugas operator desa.

7. Parameter Referensi Peraturan



Parameter referensi peraturan digunakan dasar untuk menyusun regulasi Perdes APB Desa, Perdes Penjabaran APB Desa, Perdes Perubahan APB Desa dan Perdes Pertanggungjawaban APB Desa.

8. Parameter Belanja Operasional

Parameter mapping belanja operasional digunakan untuk meregister kegiatan yang masuk dalam kelompok belanja operasional sebagaimana dimaksud dalam PP-43 tahun 2014 pasal 100 huruf b. Kegiatan yang diregister dalam parameter ini akan dikelompokkan sebagai belanja operasional dan dihitung persinya dari total APBDes.

Aplikasi tidak melakukan penguncian posting data APBDes apabila terjadi pelampauan belanja operasional diatas 30% sebagaimana dimaksud dalam PP-43 Pasal 100. Aplikasi hanya memberikan informasi terjadi pelampauan porsi belanja operasional APBDes > 30% pada saat akan diposting.

9. Parameter Mapping Korolari

Parameter korolari digunakan untuk mencatat kapitalisasi belanja modal ke dalam aset secara otomatis. Kode rekening belanja modal yang menghasilkan aset secara otomatis akan menambah nilai aset pada laporan kekayaan milik desa.

10. Parameter Rekening Kas Desa

Parameter rekening kas desa digunakan untuk meregistrasi nomor rekening dan nama bank dimana uang kas desa ditempatkan. Sesuai dengan kebijakan single account hanya satu rekening bank yang dapat diregistrasi dalam aplikasi SISKEUDES. Jika desa memiliki lebih dari satu rekening maka hanya satu rekening kas yang diakui sebagai rekening kas desa, sedangkan rekening lainnya dianggap sebagai rekening temporer atau rekening penampungan sementara.