



# Web-Based Government Information System Implementation Model For Village Government

**Diana Hertati**

Universitas Pembangunan Nasional Veteran Jawa Timur, Indonesia

**Nurhadi**

Universitas Pembangunan Nasional Veteran Jawa Timur, Indonesia

## ABSTRACT

**In order to improve the accountability of village financial management and encourage people to actively participate in village development, a web-based information system is needed. This study aims to describe the conceptual specifications of a web-based village government information system and guidelines for the use of web-based village government information systems. The study was conducted in two villages and two sub-districts, namely Tambak Oso village, Waru sub-district and Sedati village, Sedati sub-district, Sidoarjo regency. Data collection is done by interviews and documentation. The method of data collection is done by using interviews, focused group and discussion. Data analysis was performed using qualitative analysis. The results of the study show that Segoro Tambak and Tambak Oso villages have carried out village financial management in accordance with the principles of transparency and accountability, but the two villages have not fully complied with the regulations that have been determined. Some of the obstacles faced include the ineffectiveness of fostering village apparatus, lack of supervision, lack of personnel, and a lack of understanding of the village apparatus against applicable regulations.**

**Keywords:** Information systems, Village Government, Community Participation, Accountability, Village Financial Management

## BACKGROUND

The new milestone of the country with a bottom-up development system is marked by the birth of Law Number 6 of 2014 concerning villages (Azhar, 2015). The Village Law provides a position for the village to be more recognized and provides a strong legal umbrella for the existence of the village (Ismadani, 2015) and the village will be the subject of the government (Hoesada, 2014). Regional autonomy as the delegation of the authority of the central government to local governments in managing their own territory effectively, efficiently, economically, transparently and accountably with various characteristics and potentials in each region of Indonesia (Manan, 2005). Villages have territorial boundaries which are given the authority to regulate and manage the interests of their communities without abandoning customs that are recognized and respected in the system of government. (Risadi, 2015). In the Village Law it has given enormous authority to the villages to manage their own governance with the aim of prospering and improving the quality of life of rural communities (Faozi, 2015). With the existence of various authorities that exist in the village government to make policies, especially in providing services, increasing participation, initiatives and empowerment of rural communities to realize the welfare of their own communities, so that the authority of the village is very important to do with various income accepted by the village. Limited resources and sources of financing are certainly one of the obstacles to village governance in realizing the implementation of village autonomy. Therefore the idea of the government appeared to help the village government by providing village funds through the Village Fund (DD) (Thomas, 2013, p. 1). In carrying out regional autonomy in the financial sector, the principle of "money

should follow function" has consequences on the delivery of the budget (Bahl, 1999). This applies to the financial management of village funds being the authority of the village which is regulated in the APBDes (Village Revenue and Expenditure Budget). The financial management of village funds is the main key to the success of village autonomy.

the development of information technology provides many facilities for village governments to provide information faster, complete and quality. To improve information services for village governments, one of the breakthroughs is to use a web-based information system, which is useful to support transparency in the accountability system using village funds so that village development supervision will become clearer and more targeted and increase community participation in village development. Through the village financial management system the conditions and sectors that become the village's superior potential can be well documented and put forward. This was conveyed by Indah Kurnia, from the Commission XI of the Indonesian House of Representatives, saying that the workshop on Siskeudes was to be utilized properly by the village heads in Sidoarjo Regency. Because of a number of findings, there are still village heads who apparently still do not understand. It looks trivial but it will be a big problem. "The professional village head hopefully will become the spearhead in Sidoarjo Regency," he said. While from the Head of the East Java Representative BPK, Hari Purwaka, from Siskeudes there were still financial reports that were lacking in accountability. From the findings, the Village must improve village financial management (<http://harianbhirawa.com>, accessed on July 8, 2019).

Based on the results of the first year research, it shows that: 1) Perception of benefits, There are several benefits in using a Web-based information system for managing village funds, which facilitates the use and supervision of village funds in Segoro Tambak and Tambak Oso villages and helps and improves allocation methods village funds so that the target for using village funds is increasingly clear; 2) Perception about the ease of implementing the system. With the implementation of a web-based village government information system, the existing reality conditions in both Segoro Tambak and Oso Pond villages still do not have the convenience; 3) Availability of potential and competent human resources is still not sufficient but will continue to be sufficient. Availability of system and infrastructure support will be sought by the village government; 4) Web-based village government information system adoption strategy through three indicators, namely input, process and output.

Based on the problems and results of the first year research above, it is necessary to develop a web-based village government information system to increase community participation and accountability in managing village funds.

Research Purposes is expected to produce the following findings:

- 1) Conceptual specifications of web-based village government information systems, for village government in Sidoarjo Regency.
- 2) Guidelines for the use of web-based village government information systems for village government in Sidoarjo Regency.

## LITERATURE REVIEW

### Village Autonomy

Village autonomy is genuine, round and intact autonomy and is not a gift from the government (Widjaja, 2003: 165). based on privileges, the Village can carry out legal actions both public and civil law, possess wealth, property and can be prosecuted and prosecute before the court because as a legal community unit that has an original arrangement based on privileges. Village autonomy is the authority to regulate and manage its own household affairs, which only the

village community in question may regulate and manage their affairs. Non-interested outsiders may not interfere in regulating and managing the interests of the village community concerned (Nurcholis, 2011: 19).

Regional government provides a strong foundation for villages in realizing "Development Community" where villages are no longer the administrative level or subordinate to the region but instead as "Independent Community" ie villages and communities have the right to speak on behalf of the community themselves. The village is given the authority to organize their village independently including social, political and economic fields so that it is expected to increase village community participation in social and political development.

Autonomy owned by the village is different from the autonomy that is owned by the provincial and regency and city areas. Village autonomy is based on its origin and customs, not based on the transfer of authority from the Government. Village or hereinafter referred to as a village is a legal community unit that has the authority to regulate and manage the interests of the local community based on local origins and customs that are recognized in the National Government system and in the Regency Region. Currently the rationale that needs to be developed is diversity, participation, genuine autonomy, democracy, and community empowerment. Taliziduhu Ndraha (1997: 12) explains that the recognition of autonomy in the village is as follows:

- a. Village autonomy is recognized, fulfilled, classified, trusted and protected by the government, so that the dependence of the village community on the "generosity" of the government can diminish.
- b. In order to be able to anticipate the future, the position and role of the village government is restored, restored as before or developed.

Village autonomy is the right, authority and obligation to regulate and manage government affairs and the interests of the people themselves based on their rights of origin and the socio-cultural values that exist in the community to grow and develop following the development of the village. Government affairs are based on the origin of the village, affairs which are the authority of the Regency or City government are handed over to the village. In implementing the rights, authority and freedom in the implementation of village autonomy, it must continue to uphold the values of responsibility for the Unitary State of the Republic of Indonesia by emphasizing that the village is an inseparable part of the Indonesian nation and state so that the exercise of rights, authority and freedom of autonomy the village demands responsibility to maintain the integrity, unity and unity of the nation in the bond of the Unitary State of the Republic of Indonesia and the responsibility for realizing people's welfare carried out in the corridors of applicable legislation (Widjaja, 2003: 166).

### **Village**

In the Constitution of the Republic of Indonesia Number 6 of 2014 concerning Villages explained that villages are traditional villages and villages or referred to by other names, hereinafter referred to as Villages are legal community units that have territorial limits authorized to regulate and manage government affairs, community interests local based on community initiatives, original rights of origin, and / or traditional rights recognized and respected in the system of government of the Unitary State of the Republic of Indonesia.

Kartohadikusumo (2014) also states that villages are a region that has a low population density and is inhabited by residents with homogeneous social interactions. In addition, the population is livelihoods in the field of agriculture and is able to interact with other areas around it. Whereas Siddiq (2013) is one of the experts in the field of Anthropology. No wonder

his opinion on the village also brought social interaction which was not in the opinion of Kartohadikusumo. The village is a legal community unit that has an original structure based on special origin rights. The cornerstone of thinking in the Village Government is diversity, participation, genuine autonomy, democratization and community empowerment (HAW. Widjaja, 2003: 3).

### **Village Government**

In defining Village Government is the administration of government affairs by the village government and village consultative bodies in regulating and managing the interests of the local community based on local origins and customs that are recognized and respected in the system of government of the Unitary State of the Republic of Indonesia 4. Village Finance and Assets Village (Minister of Home Affairs Regulation Number 4 of 2007). Village Government according to HAW. Widjaja (2003: 3) in his book "Village Autonomy" The Village Government is defined as: "The implementation of the Village Government is a Subsystem of the system of administering the Government, so that the Village has the authority to regulate and manage the interests of its people. The Village Head is responsible to the Village Consultative Body and submits the implementation report to the Regent ".

### **Village finance**

Village finance is all rights and obligations in the implementation of village governance that can be valued with money, including all forms of wealth related to the rights and obligations of the village. Village finance comes from the village's original income, the regional budget and the right state budget. Obligation to generate income, expenditure, financing and management of village finance (source: Law No. 6 of 2014 Article 71 paragraphs 1 and 2).

Village Revenue: sourced from: a) Village original income consists of business income, asset yield, self-help and participation, mutual assistance, and other village original income, b) State Budget Revenues and Expenditures, c) part of regional tax revenue and Regency / City regional retribution, d) Village fund allocation which is part of the balance fund received by the Regency / City, e) financial assistance from the Provincial Regional Revenue and Expenditure Budget and Regency / City Regional Revenue and Expenditure Budget, f) grants and donations non-binding from third parties; and g) other legitimate village income. (Source: Article 72). Village expenditure is prioritized to meet the development needs agreed upon in the Village Conference and in accordance with the priorities of the District / City Governments, Provincial Governments and the Government. Development needs as referred to in paragraph (1) include, but are not limited to primary needs, basic services, the environment, and village community empowerment activities. (Source: Article 74). The Village Revenue and Expenditure Budget consists of the portion of income, expenditure and village financing. The Village Revenue and Expenditure Draft is submitted by the Village Head and discussed with the Village Consultative Body. In accordance with the results of the deliberations as referred to in paragraph (2), the Village Head determines the Village Revenue and Expenditure Budget every year with a Village Regulation. (Source: Article 73).

### **Public Accountability**

Accountability is the necessity of public sector institutions to put more emphasis on horizontal accountability (society) not just vertical responsibility (higher authority). Accountability is a complex concept that is more difficult to realize than eradicating corruption. The principle of accountability stipulates that every activity and end result of state administration must be accountable to the people as the highest holder of sovereignty in a country. Accountability is the responsibility for the success and failure of the main tasks and functions and mission of the organization (Adisasmita, 2011: 30). Then J.B. Ghartey (2001) states that accountability is

aimed at finding answers to questions related to stewardship namely what, why, who, where, which, and how an accountability should be carried out. In this study the concept of accountability is defined as the accountability of government officials as the budget management implementing team who are obliged to report all activities, especially in the field of financial administration to higher parties and accountability at the program, regional and community levels.

Types of accountability are a form of accountability reports carried out by the recipient of trust with various forms and processes that occur. According to Mahmudi (2013: 9), public accountability consists of two kinds, namely Vertical Accountability, Horizontal Accountability:

- 1) Vertical accountability is accountability to higher authorities, for example the accountability of heads of agencies to regents or mayors, ministers to presidents, heads of units to branch heads, heads of branches to CEOs, and so on.
- 2) Horizontal Accountability (Horizontal Accountability) is accountability to the public at large or to other fellow institutions that do not have superior-subordinate relations

### **Media Accountability**

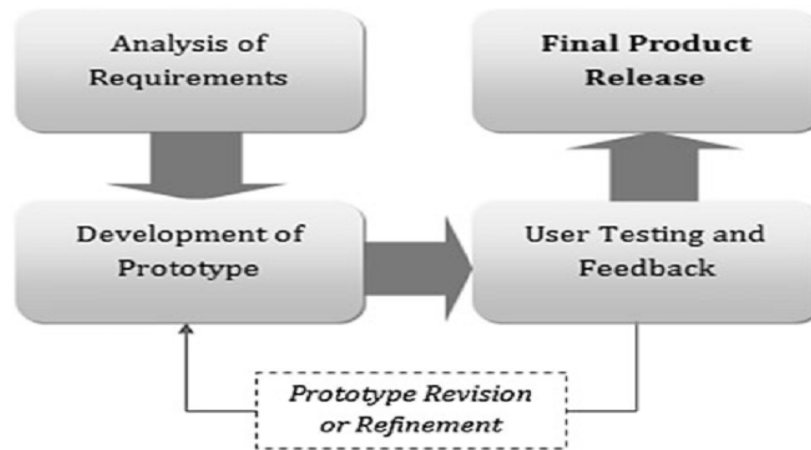
Media accountability is a form of report submitted by the recipient of authority or mandate by reporting on things that have been done with the level of achievement that has occurred. Media accountability which is an evaluation tool by the party giving authority to assess the performance of government officials must be made in writing in the form of periodic reports (Sedarmayanti, 2012: 107). Basically the accountability report is a reflection of the achievement of certain period goals which are part of achieving the objectives of the organizational unit.

### **Prototype Method for Information System Development**

Information systems are very complex system structures that are built on specific objectives to support the activities of an organization. Each system development process requires a framework that is used as a guide in compiling and monitoring the progress of the system development process at each stage in the development of the system (Issaia P and Isaaias, 2015). Then Ogedebe, et al (2012), said that prototyping is a software development method, which is a physical model of system work and functions as an initial version of the system. With this prototyping method, a system prototype will be produced as an intermediary for developers and users to interact in the process of developing information systems.

The waterfall model, iterative waterfall model, prototype model and spiral model are several methods that can be used in the development of information systems. Each system developer will use a model that is considered appropriate and appropriate for the project to be developed. The basic stages of each method in system development are as follows: a) determination of system requirements, b) System design, c) code / program development and d) system testing (Maheswari and Jain, 2012).

Large systems can be broken down into small sub-systems without ignoring the integration of a large system as a whole. Development of sub-application sub-systems support certain functions can be done relatively faster without having to wait for the entire system to be completed. One of the system development models relevant to this need is the Prototype model as illustrated in the following figure :



**Gambar : Information System Development Model Prototype (Issaia and Issaaias, 2015)**

The system development cycle using the Propototype method according to Carr and Verner (1997) includes four stages of activity, namely: a) identification and analysis of user needs. B) developing prototypes, c) testing and Feedback by Users and d) releasing Final Systems.

The Prototype method is based on the idea of creating a system as a whole or part of a system for example (Pilot Project). This method can be considered as a process that is part of a large system development cycle (System Development Life Cycle) or a central approach in the system development cycle. This method aims to develop several prototype versions and improve them to the final application program (Carr and Verner, 1997). Prototype method according to Sabale and Dani (2012) tends to emphasize more on the creation of application programs with a rather low attention to documentation. This method is considered a user-centric approach, because user feedback is considered fundamental in the development of prototypes and end products of the application program.

### RESEARCH METHODS

Research Subjects and Objects of this Research are the Office of Tambak Oso Village and Segoro Tambak Village, Sidoarjo Regency. Research Instruments The informants chosen were informants who were directly involved and understood and were able to provide information (description) about village financial management and wealth, namely the Village Government, namely the Village Head, Village Secretary, Treasurer, Section Chief, and the Village Consultative Body (BPD). government oso and Segoro Tambak Pond Village.

Data Sources and Types of Data The data needed in this study are: Primary data which is a source of data obtained directly from respondents through Interview and Observation In the form of respondent's identity and the results of respondents' responses on how to manage finances and wealth in the two Villages. Whereas secondary data is supporting data obtained from documents, books, and other research results related to this research.

The method of data collection used was in-depth interviews and Focus Group Discussion (FGD). In-depth interviews (Indepth Interview) were conducted to obtain a complete and complete picture related to the application of a web-based village government information system, for the government of Tambak Oso village and Segoro Tambak Village, Sidoarjo Regency. Focus group discussions are used with consideration because the intensity of the problem and its new prospective will be found accurately if the informant is involved cognitively and emotionally in a directed forum or opportunity. This technique is used to obtain data on views, perceptions and attitudes about management of village-based village finance.

Furthermore, the Data Analysis Technique of this research is descriptive analysis with qualitative methods by describing or describing in full and real terms the financial management and wealth of villages in Tambak Oso Village and Segoro Tambak Village, Sidoarjo Regency.

Based on the results of a study conducted by researchers about the adoption strategy of a web-based employee performance measurement system in the Sidoarjo Regency Government in 2018, researchers have developed a Web-Based Village Government Information System Development to Increase Community Participation and Accountability of Village Fund Management in East Java Sidoarjo Regency. This method can be used as a guide for researchers to develop web-based village government information systems in village administrations in Sidoarjo, East Java. The method of developing Siskeudes-based village financial management system consists of several stages, namely: planning, implementation, supervision, reporting and accountability.

### **RESEARCH RESULTS**

Based on the results of research in the field it was found that: 1) the focus of the study of conceptual information specifications of web-based village government information for village government in Sidoarjo Regency showed that financial management was implemented in Tambak oso village and sego ponds based on Minister of Home Affairs Regulation Number 20 Year 2018 concerning Management Village Finance. The stages of village financial management are planning, implementation, administration, reporting and accountability.

Planning is the first step in an activity. If planning is done properly and well, it will have a major influence on the implementation and then the results of the activity. A new pattern in planning a Development, Guidance, Organizing a Village Government or in Empowering Rural Communities in Segoro Tambak and Tambo Oso Villages has used the village financial system application (Siskeudes) because not only Budgeting, Administration, and Reporting, this application also provides input facilities General Village Data, Village RPJM Exports and Village RPJM Imports.

The implementation of the APBDes in 2019 in terms of the mechanism for disbursing the APBDes funds is in accordance with the implementation guidelines. So that it can be said that the process of implementing the APBDes refers to the realization of physical development that has been planned in advance. So the implementation of the APBDes program was also carried out after the funds were received by the village head. Because the system used is still offline, there needs to be a role for the regional government to develop the resources of village officials so that village financial management can be carried out effectively, efficiently and accountably.

Supervision of various existing indicators can be said to have succeeded in managing the APBDes in Tambak Oso and Segoro Tambak Villages. The indicators that have been fulfilled in the two villages include easy access to the community to the center of economic and government activities, the more prevalent services in the government sector, the establishment of Village Implementation Teams, the formation of community initiatives in managing and being responsible for the sustainable use of infrastructure built, increasing community participation, and the level of absorption of local work calm in village development programs. This is because the Siskeudes application makes it easier for village financial management, even though the system used is still offline but at least there is uniformity in the format used.

APBDes reporting has been proven by the accountability of the implementation of the APBDes program to the government at the top level carried out periodically. As a program with annual cycle activities, from planning, implementation to monitoring and evaluation is also carried out every year. All expenditures and uses of the APBDes are booked in such a way by the treasurer in the Tambak oso Village in accordance with the instructions in the regency regulation. Thus, it can be said that the reporting process in both Tambak Oso and Segoro Tambak Villages has run quite well, although there are still few obstacles in human resources, this can be corrected by training from the District government. Village regulations regarding the accountability of the APBDes implementation and the village head's decision about the accountability of the village head were conveyed to the Bupati through the Camat. Based on the draft village regulation (Perdes), the Village of Tambak Oso, Waru Subdistrict and Segoro Tambak Village, Sedati Sub-District, Sidoarjo Regency about the budget for village income and expenditure (APBDes) in 2019. Village Financial Management. The Regional Regulation is intended to provide a legal basis for village finance, village financial resources, and village income and expenditure budgets. Accountability to the community is carried out periodically every three months through an evaluation forum led by the village head. From the evaluation, it can be seen that the APBDes program implementation can guide the community to actively participate in providing input and correction on the implementation of the Regional Budget. So that the village government must also respond to community corrections in the participation so as to create perfection in the implementation of the Regional Budget.

**Table 1: Principles for Realizing the Planning Process**

<b>Principle</b>	<b>Translation in Planning</b>	<b>Participation Needs</b>
<b>Participation</b>	1) The Village Government opens the space and engages the community in drafting the RKPDesa and the draft APBDesa 2) Before discussing the design of the Village Budget together with the village government the BPD first conducts a consultation with the community 3) The government provides input to the village government and / or BPD	1. Commitment from the Village Head to involve the community optimally 2. Community members who understand the provisions and technical preparation of the Village Budget 3. The working procedures of the BPD to absorb and accommodate community aspirations
<b>Transparency</b>	Transparency Announces, informs the schedule, agenda, and planning process, as well as the results of planning openly to the public	Information dissemination is carried out officially by the Village Government and BPD. Facilities for information infrastructure. Citizens care about information
<b>Accountability</b>	1) Process (stage of activity) carried out in accordance with provisions 2) Activities carried out by competent parties 3) Plans are prepared based on community aspirations and data	1) Collecting, socializing provisions and drafting the APBDesa 2) Discussing the draft APBDesa openly, in the sense can be attended by community members who care about the Village Budget discussion
<b>Order and Discipline</b>	1) Allocating a budget in a certain amount in the Village Budget to finance the planning process 2) The intended budget is used appropriately for the amount and only for planning activities	Details of activities in the planning process that require reasonable funding support

**Source: Results of interviews were processed by researchers, 2019**

The accountability of the APBDes in the two villages mentioned above has been good in terms of physicality. Evaluation of the implementation of the program also guides the community to



actively participate in providing input and correction to the implementation of the Regional Budget. The implementation of the accountability principle is also supported by the accountability report of the Regional Budget in the Oso and Segoro Tambak Village Villages. As for the management of financial administration. Financial administration carried out in both villages can be said to be in accordance with the principle of accountability.

2) The second focus of the study is: guidelines for the use of village government information systems in siskeudes-based village financial management for village governments in Sidoarjo. Our areas include: (1) Data Entry which is generally a Data Entry menu which is used by divided village government in 4 menu groups that are adjusted to the stages of village financial management.

The grouping of data entry menus is intended to consist of: (a) Planning Module is a menu group used to record RPJMDesa, RKPDesa and Village General Data, b) The Budgeting Module is a menu group used to process the village budget with the main output APBDesa and Description of APB Village, c) The administration module is a menu group that is used to carry out the administration process at the level of the APBDesa budget implementation which includes the submission of SPP, disbursement and accountability. The main output of this menu are books on administration of village finance such as: Request for Payment (SPP), General Cash Book (BKU), Cash Cash Book, Bank Book, Tax Book and Book for Advance and Receipt. d) Bookkeeping Module is a menu group in order to produce Village Government Financial Reports which include the APBDesa Budget Implementation Report and Notes to the Village Financial Report (CaLK). In this module a Compilation Report is provided which combines all reports of villages in the local government.

(2) Operation of Modules includes: planning used to carry out the Village General Data entry process and medium term planning (RPJMDes) and annual planning (RKPDes), which consists of: General Village Data (Budgeting System Requirements and Budget Activities Implementers). Guidelines for the use of village government information systems in village financial management based on siskeudes include: Data Entry which is a menu used by the village government divided into 4 menu groups that are adjusted to the stages of village financial management.

The grouping of data entry menus is intended to consist of: a) Planning Module is a menu group used to record RPJMDesa, RKPDesa and Village General Data, b) Budgeting Module is a menu group used to process the village budget with the main output of APBDesa and Description of Village Budget. c) The Administration Module is a menu group that is used to carry out the administration process at the level of the APBDesa budget implementation which includes the submission of SPP, disbursement and accountability. d) Bookkeeping Module is a menu group in order to produce Village Government Financial Reports which include the APBDesa Budget Implementation Report and Notes to the Village Financial Report (CaLK). In this module a Compilation Report is provided which combines all reports of villages in the local government.

### **The model of implementing a web-based village government information system for village government**

The objective of this finding is to create a village accounting model, and it is expected that the village head can adopt it as an administration in managing village finances that is transparent and accountable and is able to prepare village financial reports. While the application of village financial information systems management models are as follows:

- 1) Planning documents in the form of Village Medium Term Development Plans and Village Development Work Plans.
- 2) Budgeting documents in the form of Village Revenue and Expenditure Budget.
- 3) Details of Budget Revenue, Details of Budget.
- 4) Administration Documents in the form of General Cash Book, Bank Book, Tax Book, Income Detail Book, Financing Details Book, Activity Assistant Cash Book, and proof of transaction),
- 5) Reports in the form of Village Budget Realization Reports, Village Owned Wealth Reports, Realization Reports per Source of Funds, and district / city compilation reports, both Village Fund compilation reports which are Village Fund disbursement requirements as well as compilation reports on the realization of the Budget Plan implementation accountability attachment to the Regional Government Financial Report.

## **Guidelines for Using Web-Based Village Government Information Systems for Village Government**

### **1. Data Entry**

In general, the Data Entry menu is a menu used by the village government which is divided into 4 menu groups which are adjusted to the stages of village financial management. The entry data grouping of the intended entry consists of:

- a. The Planning Module is a menu group that is used to record Budget Plan and Village General Data
- b. The Budgeting Module is a menu group that is used to carry out the village budget preparation process with the main output of the Village Budget and the Description of the Village Budget.
- c. The Administration Module is a menu group that is used to carry out the administration process at the level of the implementation of the Village budget which includes the submission of SPP, disbursement and accountability. The main output of this menu is books on administration of village finance such as:
  - Payment Request Letter
  - General Cash Book
  - Cash Cash Book
  - Bank account book
  - Tax Book
  - Debit and Credit books.
- d. Bookkeeping Module is a menu group in order to produce Village Government Financial Reports which include Village Budget Implementation Reports and Notes to Village Financial Reports (CaLK). In this module a Compilation Report is provided which combines all reports of villages in the local government.

### **2. Module Operation**

#### **a. Planning**

The Planning Menu is used to carry out the Village General Data entry process and the preparation of medium-term planning and annual planning. As a first step, in the Planning menu input the Village General Data first. Inputting data to start sequentially according to the menu available in the application. Here are the input instructions in the Planning menu:

Village General Data:

General Data Menu and Village Budget Plan are used to input village government general data such as village head names, village secretary names, and civil registration dates.

b. System Requirement Budgeting: if the budget formulation process starts, then the status of the Village budget plan is set as INITIAL. Changing the status from AWAL to PAK is done

shortly before inputting changes to the Village budget plan. Changing the status to PAK can only be done in the process of changing the APBDesa budget.

c. Executing Budget Activities: is a menu for inputting data on village devices which will later be related to implementing budget activities. The way it works if you want to fill out the Budget Activities Executor, click the Implementing Activity Tab.

### **CONCLUSION**

The implementation Government Information system in terms of the mechanism for disbursing the Village funds is in accordance with the implementation guidelines. So that it can be said that the process of implementing the village budget refers to the realization of physical development that has been planned in advance. So the implementation of the village program was also carried out after the funds were received by the village head.

There is needs to be a role for the regional government to develop the resources of village officials so that village financial management can be carried out effectively, efficiently and accountably. While the application of village financial information systems management models are as follows: 1) Planning documents in the form of Village Medium Term Development Plans and Village Development Work Plans. 2) Budgeting documents in the form of Village Revenue and Expenditure Budget. Details of Budget Revenue, Details of Budget. 3) Administration Documents in the form of General Cash Book, Bank Book, Tax Book, Income Detail Book, Financing Details Book, Activity Assistant Cash Book, and proof of transaction), 4) Reports in the form of Village Budget Realization Reports, Village Owned Wealth Reports, Realization Reports per Source of Funds, and district / city compilation reports, both Village Fund compilation reports which are Village Fund disbursement requirements as well as compilation reports on the realization of the Budget Plan implementation accountability attachment to the Regional Government Financial Report

### **BIBLIOGRAPHY**

- Arifiyanto, D.F dan Kurrohman, T. (2014). Akuntabilitas pengelolaan alokasi dana desa di Kabupaten Jember. *Jurnal Riset Akuntansi dan Keuangan* Volume 12 Nomor 2, Januari 2013: 94-103
- Adisasmita, Rahardjo. 2011. *Manajemen Pemerintahan Daerah*. Graha Ilmu. Makassar.
- Bayo-Moriones, A, Galdon-Sanchez, J.E. and Martinez-de-Morentin, S., 2011, Performance Appraisal : Dimension s and Determinants, IZA Discussion Paper No 5623, Forschungsinstitut zur Zukunft der Arbeit Institute for the Study of labor, Bonn, Germany, April 2011.
- Bagir Manan, *Menyongsong Fajar Otonomi Daerah*, Pusat Studi Hukum, Yogyakarta, 2005.
- Bachrein, S. (2010). Pendekatan desa membangun di Jawa Barat: strategi dan kebijakan pembangunan perdesaan. *Jurnal Ilmu Administrasi Negara* Volume 8 No.2, Juni 2010: 133-149
- Bukhari. 2012, Sistem pemerintahan desa. <http://bukharistyle.blogspot.com/2012/01/sistem-pemerintahan-desa.html>.
- Carr, M., & Verner, J. (1997). *Prototyping and software development approaches*. Department of Information Systems, Hong Kong: City University of Hong Kong.
- Dura, J. (2016). Pengaruh akuntabilitas pengelolaan keuangan alokasi dana desa, kebijakan desa, dan kelembagaan desa terhadap kesejahteraan masyarakat (studi kasus pada desa Gubugklakah Kecamatan Poncokusumo Kabupaten Malang). *Jurnal Jibeka* Volume 10 Nomor 1 Agustus 2016 hal 26 – 32.
- Ghartey, J.B. 2001. *Crisis, Accountability and Development in The Third World*, England Publishing Service, London.
- Jan Kooiman, 2003, *Governing as Governance*, SAGE
- Kumar, N., Zaggaonkar A.S. and Shukla A., 2013, Evolving a New Software Development Life Cycle Model (SDLC-2013 with Client Satisfaction, *International Journal of Soft Computing an Engineering*, Vol 3 Issue 1, March 2013, p 216-221

- Maheswari, S. And Jain, D.Ch. 2012, a Comparative Analysys of Different Types of Models in Software Development Life Sycle, International Journal of Advaced Research in Computer Science and Software Engineering, Vol 2, Issue 5, 2012, p 285-290.
- Mahmudi, (2013), Manajemen Kinerja Sektor Publik. Sekolah Tinggi IlmuManajemen YKPN, Yogyakarta.
- Mardiasmo, (2004), Otonomi Dan Manajemen Keuangan Daerah, Andi, Yogyakarta.
- Machfud, S., Mahi, B.R., Simanjutak, R., dan Brojonegoro, B. (2002). Dana alokasi umum konsep hambatan dan prospek di era otonomi daerah, Jakarta: Salemba Empat.
- Mardiasmo. (2002). Otonomi daerah dan manajemen keuangan daerah. Yogyakarta: Andi.
- Nugroho, I. (2000). Pengembangan ekonomi pedesaan menyongsong otonomi daerah. Analisis CSIS, XXIX(1):102-114. Jakarta: CSIS.
- Ogedebe, P.M.,& Jacob, B.P. , 2012, Software Prototyping: A Strategy to Use When User Lacks Data Processing Experience. ARPN Journal of Systems and Software. VOL. 2, NO.6 , 2012, [http://scientificjournals.org/journalofsystemandssoftware/-archive/vol2no6/vol2no6\\_4.pdf](http://scientificjournals.org/journalofsystemandssoftware/-archive/vol2no6/vol2no6_4.pdf).
- Ruky, Achmad. 2003. *Sumber Daya Manusia Berkualitas*, Gramedia Pustaka Utama, Jakarta.
- Sabale, R., & Dani, A. (2012). *Comparative study of prototype model for software engineeringwith system development Life Cycle. IOSR Journal of Engineering, 2(7), 21–24.*
- Sedarmayanti. 2012. Good Governance “Kepemerintahan yang Baik. BagianKedua Edisi Revisi. CV Mandar Maju. Bandung
- Sri Setyowati, 2013, Analisa Evaluasi Kinerja Pegawai untuk Promosi Jabatan Menggunakan Model Hybrid Gap Analysis – AHP, Seminar Nasional Aplikasi Teknologi Informasi, Yogyakarta, 15 Juni 2013.
- Thomas.2013, “Pengelolaan Alokasi Dana Desa Dalam Upaya Meningkatkan Pembangunan Di Desa Sebwang Kecamatan Sesayap Kabupaten Tana Tidung”, eJurnal Pemerintahan Integratif. Volume 1, Nomor 1, Hal. 51-64.
- Werther, William B dan Davis, Jr. Keith. 1996. *Human Resources And Personnel Management*. (5th edition) McGraw-Hill, Inc. (International edition) United States of America.
- <http://www.springer.com/978-1-4614-9253-5>, 2015, Issaia P and Isaaias T, High Level Models and Methodologies for Information Systems, diakses 16 Januari 2015.