

# VILLAGE GOVERNMENT CAPABILITY IN IMPLEMENTING VILLAGE FINANCIAL SYSTEM APPLICATIONS IN INDONESIA

ANDRIYUS<sup>1\*</sup>, UTANG SUWARYO<sup>2</sup>, NENENG YANI YUNINGSIH<sup>3</sup> and RAHMAN  
MULYAWAN<sup>4</sup>

<sup>1</sup>Padjadjaran University, Bandung, and Riau Islamic University, Pekanbaru, Indonesia.

\*Corresponding Authors: andriyus18001@mail.unpad.ac.id

<sup>2, 3, 4</sup> Padjadjaran University, Bandung, Indonesia.

## Abstract

**Background:** The innovation in village financial management from manual to application-based management is an advancement in governance. However, its implementation has not been supported by the ability of human resources and the availability of adequate facilities and infrastructure. **Purpose:** The purpose of this research is to see the capability of the Village Government in implementing the Village Financial System application. This research uses Leonard Barton's (1992) concept of capability. This research is descriptive qualitative research. Informants are determined based on criteria then data is collected using observation techniques, in-depth interviews, and documentation. **Finding:** The results of the research from the Employee Knowledge and Skill aspect show that the knowledge and skills of village government human resources in implementing the village financial system application are still low from the Technical Systems aspect, shows that there is no internet network available that can support the use of the village financial system application, from the Managerial Systems aspect shows that the leadership of the village head and Local government has been effective in supporting the application of the village financial system application, from the Value and norm aspect shows that regulations on the application of the village financial system application are entirely available. The community has felt the impact of applying the village financial system.

**Keywords:** Capability; Village Government; Village Financial System; Indonesia.

## INTRODUCTION

Villages are at the forefront of the government in determining the direction of national policy and development. For this reason, strengthening rural areas must be prioritized. The government is responsible for elevating rural areas to the axis of human, infrastructure, economic, and social development. Villages are encouraged to advance and be independent, hoping to develop their various potentials for advancing village development. Especially with the significant support from the government, in the form of Village Funds, and local governments to finance their development, which aims to improve the quality of life of rural communities and reduce poverty.

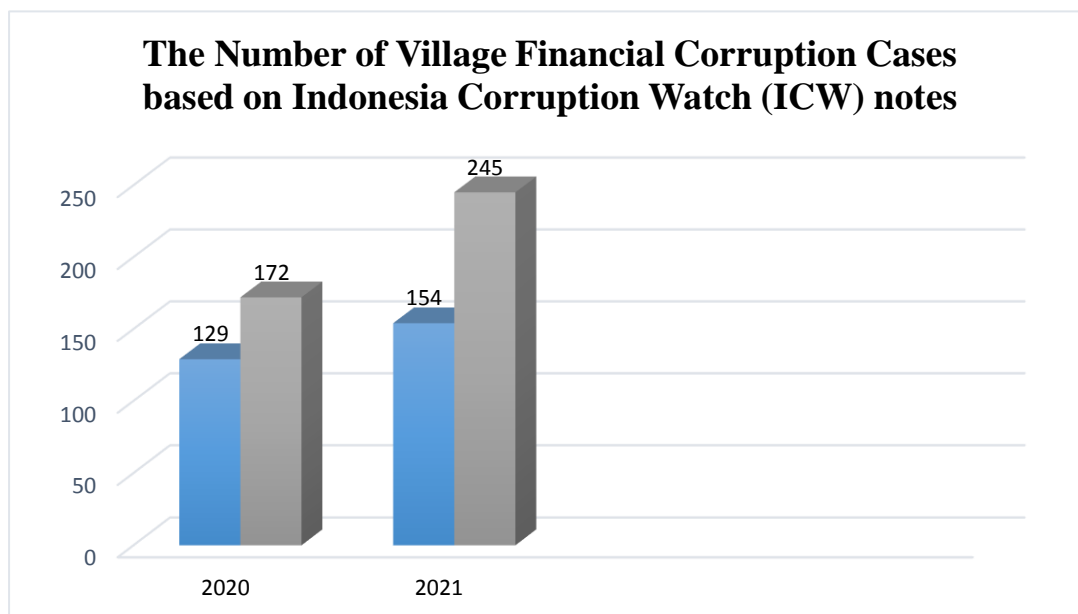
The existence of villages has a strategic meaning in which the development and progress that the village has achieved is one of the benchmarks of the success of regional and national development. Villages that have achieved various advances in the village development process will certainly be able to make a significant contribution to the progress and development of the region where the village is located so that it will ultimately support the success of the national development process. Therefore, through its various policies and programs, the government always strives to implement village empowerment for the village community and its

administration.

Building and developing the capabilities of the village government is currently a fundamental issue considering the weak capabilities of the village government. The success of village development is closely related to the capabilities of each Village Government organization in its various aspects. The capability of the Village Government is needed so that all the potential and resources owned by the village can be managed and utilized optimally to realize a more advanced and independent Village following the demands of the times. In addition, the capability of the Village Government reflects the competitive advantage a village government organization possesses in exercising its authority.

Village Financial Management is an important activity in the village government because the management of Village Finance is closely related to the success of the Village Government in implementing its programs to realize community welfare, which certainly requires relatively large funding. However, the increase in the budget managed by the village has led to an increase in corruption. Few village governments have encountered legal problems caused by the mismanagement of existing funds.

Furthermore, in the last two years, there has been a significant increase; in 2020, there were 129 cases with 172 suspects, while in 2021, there were 154 cases with 245 suspects. For more details on the number of cases of corruption of village funds, the author displays the following chart:



Source: CNNIndonesia.com and Merdeka.com

The rapid development of Information and Communication Technology has brought significant changes in the organization of government activities. Adopting Information and Communication Technology allows government institutions, both at the central government and local and village governments, to innovate to create the implementation of various government activities in a transparent, accountable, participatory, and more effective and efficient manner through the implementation of Electronic Government systems.

Some previous research related to technology adaptation in government activities. Studying technology adaptation in government activities by looking at the role of the role, Examining in terms of factors that influence the decision to use adaptation and adaptation of technology in the field of government. Examine the differences in the development of E-Government adaptation from developed and developing countries, then examine from the side of transparency.

Assess E-government adaptations regarding the need for an integrated Framework and the obstacles that will be faced. Reviewing from the service side, then in terms of application to smaller levels of government. On research, reviewing from the side of empirical evaluation, reviewing from the side of cultural comparison on the application of E-Government adaptation, and reviewing Environmental Sustainability.

The application of Electronic Government systems in organizing government activities has a broad scope, such as public service activities, financial administration, population administration, procurement of goods and services, and so on. The application of Electronic Government systems at the village government level, among others, is in population administration and village financial management.

The government is trying to change the Village Finance management system from manual to electronic or online-based management systems by using the Village Financial System application. The Village Financial System application aims to improve the quality of Village Financial governance. The purpose of developing the Village Financial System is to assist the village government in managing Village Finance effectively and efficiently and increase transparency and accountability in the management of Village Finance.

Given the importance of using the Village Financial System application in realizing transparent, accountable, participatory village financial management and carried out in an orderly and disciplined budget, each Village Government should be able to optimize village financial management through the application starting from the planning stage to reporting and accountability of village finances. However, to optimize application-based village financial management, it needs to be supported by the capabilities of the Village Government organization.

Therefore, the purpose of this study is to analyze the village government's capability to implement village financial system applications in Indonesia. This research contributes to seeing the ability of village governments to implement village financial system applications in Indonesia. Another thing this paper contributes to is the development of theory so that it can lead to new debates in the world of government, especially village government.

## 2. LITERATURE REVIEW

### 2.1. Organizational Capability

Organizational capability is defined as the ability of an organization to perform a specific task or activity. Still, this definition does not clearly distinguish between individual and collective knowledge, experience, and skills, which are crucial in organizational capability. Organizational capability is an organization's capacity to use its tangible or intangible assets to perform tasks or activities to improve performance (Maritan 2001). Organizational capability is broadly defined as leveraging, combining, and coordinating resources, competencies, and knowledge through various processes to achieve strategic objectives. This definition implies that any strategic initiative or project is based on systematically interrelated capabilities within the organization.

Leonard Barton suggested organizational capabilities as core capabilities. Capabilities are considered core if they strategically differentiate the firm. Core capabilities evolve, and the firm's survival depends on successfully managing that evolution. Identified 4 (four) dimensions of organizational capabilities, namely: (1) Employee Knowledge and Skill; (2) Technical Systems; (3) Managerial Systems; (4) Value and norm.

#### (a) Employee Knowledge and Skill

The first dimension of knowledge and skills most often associated with core capabilities is human resource-related and most obviously relevant to new product development. This knowledge/skill dimension includes both company-specific technology and scientific understanding. According to Noe et al, employee knowledge refers to the procedural or factual information that an employee has to carry out his duties and responsibilities in his field. Employee knowledge also determines the success or failure of the implementation of the tasks assigned to it. Employees who have sufficient knowledge will increase company efficiency. Meanwhile, Employee skill is each individual's expertise level in carrying out the assigned tasks properly. According to skill is the potential to increase knowledge gained through practice and experience in doing work so that someone can get their job done faster.

#### (b) Technical Systems

Knowledge embedded in technical systems, the result of years of accumulation, codifies and structures knowledge in people's minds. Such physical production or information systems represent a compilation of knowledge, usually derived from various individual sources. Therefore, the whole technical system is greater than the sum of its parts. This knowledge constitutes information (e.g., a database of product tests carried out over decades) and procedures (e.g., proprietary design rules). Leonard and Barton suggest that a technical system is built with information (for example, presenting and providing information with a database regarding product tests conducted over decades) and, simultaneously, built through procedures (such as rules designed by the owner). Technical systems are systems that companies build over time, such as databases, machines, and software programs, in which skills and knowledge are embedded

According to knowledge is not only embedded in people's heads. Experts' accumulated knowledge will also flow into the technical systems and equipment. These physical and technical systems contain knowledge, such as databases, machines, or software programs. Refers to physical systems, skills, and knowledge as dynamic knowledge. Furthermore, explain that technical systems are resources deployed by capabilities in the results, including products, technology, facilities, and materials. It can be divided into (i) Material resources; (ii) Infrastructure, Facilities, Equipment, and Information Technology.

### **(c) Managerial Systems**

The third dimension, managerial systems, represents formal and informal ways of creating knowledge (e.g., through sabbaticals, internship programs, or networking with partners) and controlling knowledge (e.g., incentive systems and reporting structures). Managerial systems are organized routines that guide the accumulation and deployment of resources, such as innovation, reward, and improvement systems. These systems can facilitate or set barriers to activities undesired by management.

Managerial systems optimize knowledge-how, especially routines (or tasks or activities, routine or not). They are supported or configured by companies or organizational institutions, such as hierarchical structures, information flow, decision-making, and prioritization logic or methods. Managerial systems are the steps of the organization's leadership to carry out its main tasks and functions following the vision and mission it carries out so that it can be realized according to its goals. In this case, the managerial system needs to gain and create new knowledge in carrying out its activities and learning programs as expertise or as an arena for creating networks with some partners.

### **(d) Value and Norm**

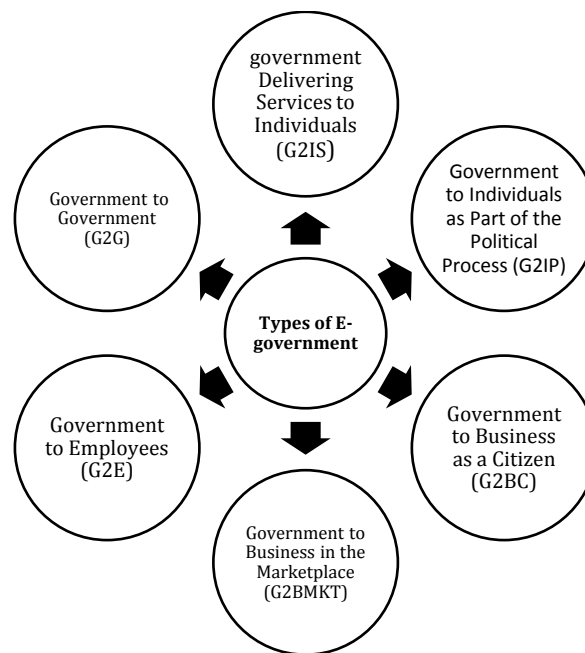
Values are assigned within the company to the content and structure of knowledge (e.g., chemical engineering vs. marketing expertise; open system software vs. proprietary systems), the way of gathering knowledge (e.g., formally vs. experientially), and controlling knowledge (e.g., individual empowerment vs. hierarchical management). Even physical systems embody values. For example, organizations with a tradition of strong individuals vs. centralized control over information prefer architectures (software and hardware) that allow much autonomy at each network node. As can be argued, clear and espoused values are one manifestation of the corporate culture.

Values and norms are one of the dimensions of organizational capability. With these values and norms, this dimension is crucial to dealing with various problems within and outside the organization. Defines norms as expected and desired behavior; if violated, the individual or group will be informally condemned.

## **2.2. E-Government**

The term e-government is broadly defined as the use of information and communication technology to support government businesses, such as providing or improving public services or managing internal government operations. E-government is the use of information

technology to free the movement of information to overcome the physical limitations of traditional paper and physical-based systems. E-government can involve electronic linkages between governments and different levels of constituents. In a complete view of the multidimensional relationship between governments and the entities with whom they interact.



**Figure 1: Types of E-government**

The result of the utilization of digital technology has given birth to a new form of government bureaucracy mechanism known as Electronic Government (E-Government). Which aims to develop the quality of administration of public sector institutions. The E-Government system was developed as a form or model of government system based on the power of digital technology, where all administrative work, services to the public, supervision, and control of resources belonging to the organization concerned, finance, taxes, levies, employees and so on are controlled in one system so that the administration of public sector institutions becomes more transparent, accountable, effective and efficient.

According to Heeks, strategies determining the success of e-government implementation in a government institution consist of readiness in institutional infrastructure, technology infrastructure, data infrastructure, human resources infrastructure, legal infrastructure, leadership, and commitment.

Institutional infrastructure readiness is essential in implementing e-government to create a strategy to increase the capacity and capability of the institution. This relates to the existence of institutional support in improving the ability of Human Resources to use Information Communication Technology through training, seminars, and workshops. Availability of facilities and infrastructure that support the use of Information Communication Technology. The existence of facilities to consult in the use of ICT. It was creating competition in the use

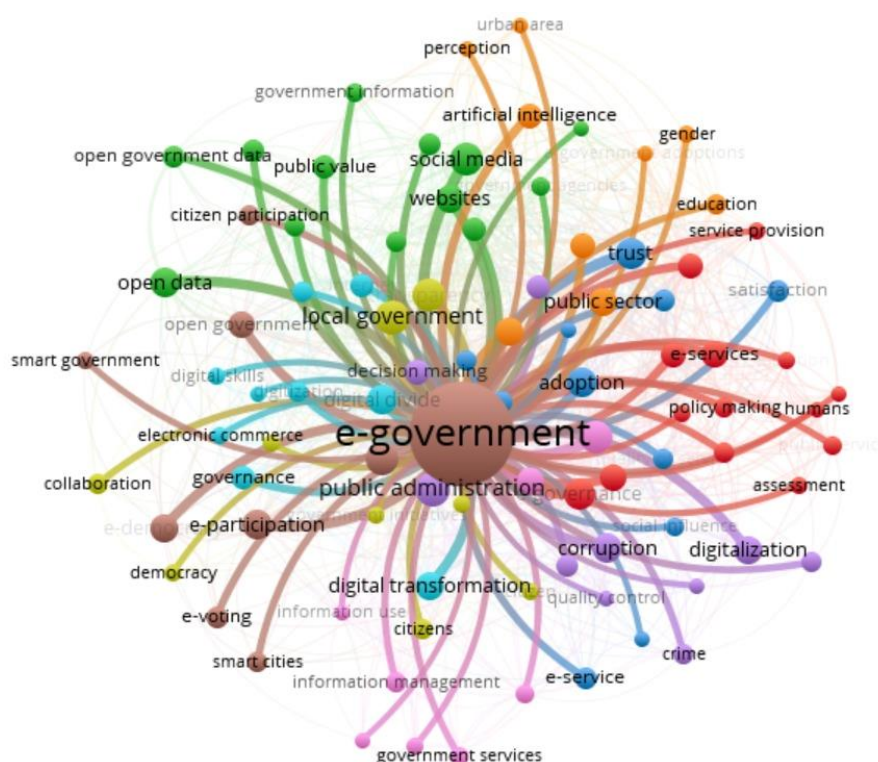


of Information Communication Technology as the development of e-government strategy and capacity. The readiness of technological infrastructure is related to the availability of devices that support the implementation of e-government in an institution. This readiness involves the availability of data communication devices, such as mobile phones, digital tv, call center 0800 1001 100, kiosk Ks, PCs, and teleconferencing. Data communication applications include intranet web, internet web, and email. Data management network applications include MSS (management support system), BDS (basic data system), and online automation. Data infrastructure readiness is related to the availability of appropriate data systems in implementing e-government. This is done to create a robust data system. This readiness concerns data quality, security, and the data type required.

The readiness of this Human Resources infrastructure is related to the Human Resources of government officials and the user community in mastering Computer Information Technology in implementing e-government. The use of Computer Information Technology is not only a demand on government officials, but the community is also required to get used to using Computer Information Technology. People who understand and are accustomed to using Computer Information Technology will support the implementation of e-government. The readiness of this Human Resources infrastructure will create adequate Human Resources in implementing e-government. This will be obtained through training that will improve the ability of Human Resources to develop information systems, manage/overcome projects and changes, be savvy users, use technology, and maintain information systems.

The readiness of legal infrastructure relates to legal rules that support the implementation of e-government. Clear legal rules in implementing Computer Information Technology in governance will provide comfort and security for related parties due to legal certainty. Clear legal rules include the use of Computer Information Technology in governance, such as the legality of using electronic signatures, electronic filing, data matching, and freedom of information. In addition, there are clear rules governing data protection, internet crime, and intellectual property rights.

Leadership relates to the ability and skills of leaders to support the implementation of e-government. Visionary, forward-looking leaders will have a favorable view of using Computer Information Technology in governance. These concerns: (1) the leader's concern and support for the institution in implementing e-government has a vital role. (2) Improving leaders' ability through leadership training to foster leaders' awareness, confidence, and commitment to implementing e-government. (3) Leadership training focusing on improving leaders' ability to lead, personal skills, strategic planning, and desire to be the best in implementing e-government. Commitment relates to awareness both at the national government level and at the decision-makers to use Computer Information Technology in all government operations. It is essential because, without a firm commitment, support for implementing e-government will be challenging. This commitment is required of all parties, be it at the national, regional, or village level. The following is the conceptual framework of e-government.



**Figure 2: Conceptual Framework of E-Government**

### 3.3. Research Method

This research uses qualitative research methods. Explains that research methods are research plans and procedures that include steps ranging from broad assumptions to detailed data collection, analysis, and interpretation methods. It is without being manipulated or regulated by experiments or tests. Explains that qualitative research explores and understands the meaning several individuals or groups ascribe to social or humanitarian problems.

The unit of analysis in this study is the Village Government as the implementer and responsible for running the Village Financial System application. The data analysis technique used in this research uses the steps: Data Collection, Data Reduction, Data Display, and Conclusion Drawing and Verification. Data validity testing uses Triangulation of Sources, Techniques, and Time due to the relatively large number of research informants.

## 4. RESULT AND DISCUSSION

### 4.1. Employee Knowledge and Skill

In implementing village governance, it is undeniable that village apparatus resources are essential elements and assets. This is because it is only through the resources of the village apparatus that other resources owned by the village can be utilized optimally. Therefore, the resources of the village apparatus should be a primary concern and priority for every village.



However, for the apparatus resources owned by the village to be able to make the best contribution to improving the capabilities of the village government, the village apparatus resources must have the knowledge and skills needed to support all village government activities in achieving village goals as set. Knowledge and skills are inherent in an individual, practical as guidelines and support for ease in various daily living activities, including carrying out work tasks. Knowledge and skills can generally be obtained through formal education in educational institutions or informally from literature materials, work experience, and their environment.

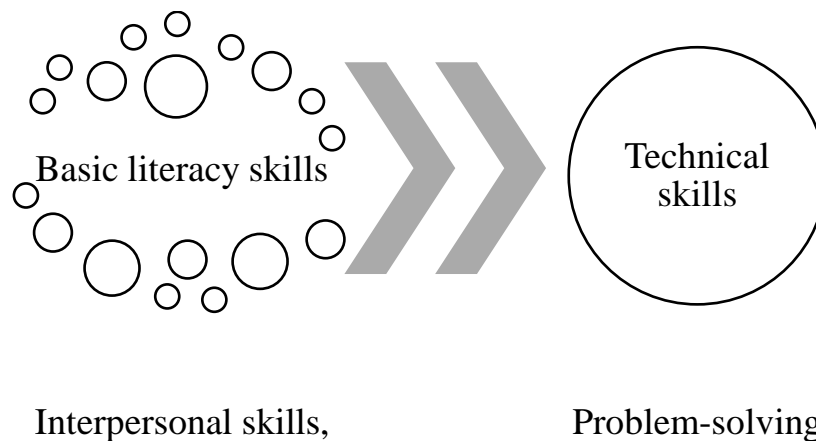
Knowledge can essentially be understood as a person's mastery of a field of knowledge, which is very useful in supporting the implementation of his job duties. Meanwhile, skills are intended as a level of proficiency that a person has in carrying out his job duties. Skills can generally be obtained through specialized training and work experience. According to, knowledge is a trait brought from birth / learned that allows a person to complete their duties. Knowledge shows the potential of people to carry out tasks/jobs. Employee knowledge in carrying out their duties manifests their knowledge and skills. Not all employees can work well even though they are well-motivated. The skill is an ability to use reason, thought, ideas, and creativity in doing, changing, or making something more meaningful to produce value from work.

Furthermore, said that several factors affect a person's performance specifications in their work, namely knowledge and skills. Employee knowledge refers to procedural or factual information that an employee has to carry out his duties and responsibilities in his field. Employee knowledge also determines the success or failure of the implementation of the tasks assigned to him. Employees who have sufficient knowledge will increase company efficiency. Employee skill is the level of expertise of everyone in carrying out the assigned tasks properly. For example, the standard of behavior of employees in choosing work methods that are considered more effective and efficient.

Since implementing village financial management through the Village Financial System, one of the fundamental problems is the knowledge of village officials about the procedures for operating the Village Financial System application. The lack of knowledge of village officials in using the Village Financial System application has caused many errors in application-based village financial management, especially in inputting the type of activity and budget code. The limited knowledge of the village apparatus on the operating procedures of the Village Financial System is indeed felt to be inadequate, whereas to run the Village Financial System application properly requires village officials who have qualified knowledge not only related to the use of the Village Financial System application but also with various kinds of work support based on the use of technology and information devices. In addition, in implementing the Village Financial System application, village officials who operate it need to be equipped with adequate skills because, with the skills possessed by village officials, the work that becomes their duties and responsibilities will be done quickly and carefully.

Skills are a person's ability to perform an activity or job. According to Dunnette, skills are the capacity needed to carry out some tasks that develop the results of training and experience gained. In addition to the training needed to develop abilities, skills also require basic abilities

to do work quickly and precisely. According to, keterampilan dapat dikategorikan menjadi empat, yaitu:



**Figure 3: Skills category**

First, Basic literacy skills, basic skills are one's skills that most people should have, such as reading, writing, and listening; second, Technical skills, technical skills are a person's expertise in developing techniques possessed, such as calculating precisely and operating computers; Interpersonal skills, interpersonal skills are a person's ability to interact effectively with others and with colleagues, such as good listeners, express opinions clearly and work in teams; and fourth, Problem-solving, problem-solving is a process of activities to sharpen logic, argumentation, and problem solving as well as the ability to find causes, develop alternatives and analyze as well as choosing a good solution. That is, with adequate skills from the village apparatus, the operational process of the Village Financial System will be able to run optimally so that the expected goals can be achieved adequately, namely managing village finances effectively, efficiently, and accountably as well as budget discipline. Based on the description above, it can be concluded that the knowledge and skills of village officials in running the Village Financial System application are still inadequate because there are still many village officials who do not know well about the procedures for using the Village Financial System application and are not skilled in operating the Village Financial System application.

#### 4.2. Technical Systems

One of the factors that determine the success of the village government in running the village financial system is the support of technical systems to support in order to create optimal results in achieving goals. The technical system in question is the availability of suitable facilities and infrastructure so that village officials can effectively and efficiently implement the Village Financial System. According to Infrastructure, facilities are equipment an institution or agency uses. Each institution or agency has a different meaning of facilities and infrastructure according to its function. Infrastructure facilities are essential in an organization, an agency, or a company. Furthermore, the existence of infrastructure facilities must be adjusted to the needs

of the organization, both of the type, specifications, quantity, time, place, and price, as well as sources that can be accounted for, which do not always have to be the same in every agency or company because according to the needs of each field of the company.

In managing village finances using the Village Financial System application, supporting technology facilities is one of the essential elements. Technology is a variety of needs and means in the form of various equipment or systems that provide comfort and convenience for humans. One form of supporting technology in application-based village financial management is the availability of computer technology. In today's era of information and communication technology, the availability of computer technology is necessary. Because computer technology devices play an essential role in supporting various activities, both in supporting data processing activities and in presenting information online and offline. The application of the Village Financial System in the management of Village Finances using the application requires a personal computer device (portable computer) that will be used to process Village Financial data in order to produce various forms of reporting needed. The computer equipment will also enable the implementation of an online-based Village Financial System so that Village Financial management can be accessed online by stakeholders in need.

The availability of technological devices in supporting village financial management through the Village Financial System is adequate and can significantly support using the Village Financial System application. Not only the number of units but also the specifications have also been updated. All villages already have computer equipment with good specifications; each provides a laptop specifically for village financial management. In addition, implementing the Village Financial System application needs to be supported by the availability of internet network infrastructure that can reach all rural areas. The availability of Internet network infrastructure to support the operational implementation of the Village Financial System is generally inadequate. The internet network can only reach several village areas, namely villages close to the government center.

A fundamental problem in the implementation of the Village Financial System is the unavailability of adequate internet network infrastructure in supporting the implementation of the Village Financial System. Only villages that are close to the government center have internet networks available. Even then, the quality of the network is still inadequate and often problematic. Some villages use network provider services from paid third parties by installing Wi-Fi towers to support the implementation of the Village Financial System.

#### **4.3. Managerial Systems**

The managerial system shows the ability of the leadership of an organization to manage the organization, carry out its duties and functions and achieve the desired strategic goals. In implementing the Village Financial System (Siskeudes), the managerial ability of the leadership, in this case, the village government and supra-village government, is also needed. Because, with the managerial ability of the leader, it will direct subordinates to a goal, namely the implementation of the Village Financial System (Siskeudes) properly and effectively and following the stipulated provisions.

The leadership of the village head plays an essential role in implementing the Village Financial System. The village head's leadership determines the success or failure of implementing the Village Financial System because the village head's primary role is to influence the village apparatus to work effectively and efficiently in achieving predetermined goals. The village head's support for the village apparatus in implementing the village financial system is needed so that the village apparatus can adequately carry out the job duties that are their responsibility. Therefore, the village head must be able to apply effective leadership as a superior.

Defines leadership as the ability to mobilize, motivate, and influence people to be willing to take actions directed at achieving goals through the courage to make decisions about activities that must be carried out. The opinion states that leadership is a person's ability to influence and motivate their members to be willing and able to contribute to the achievement of organizational goals. An organization will run better and be directed in its various activities if it gets full support from a leader. The leader will play a role in formulating the vision and mission and the organization's goal. No less important, the leader plays a role in determining various kinds of achievement strategies and can direct its members to achieve organizational goals. According to Hersey and Blanchard, a leader can influence other people or groups to perform maximum performance that has been determined following organizational goals. In a more clear perspective, he suggests three kinds of leadership roles that he calls "3A", namely: alighting (igniting the spirit of workers with their individual goals), aligning (combining individual goals with organizational goals that everyone is heading in the same direction), allowing (giving freedom to workers to challenge and change the way they work).

In implementing the Village Financial System (Siskeudes), it is essential to have effective leadership of the village head as the holder of Village Financial management power, so the village head must be able to lead his subordinates, namely the village apparatus who are the implementers of Village Financial management. The leadership of the village head in supporting the implementation of the Village Financial System (Siskeudes) is generally reasonable. The Village Head as the leader of the Village Government and at the same time also as the holder of the Village Financial Management Authority, actively provides support to village officials in charge of operating the Village Financial System, both in the form of providing direction and providing motivation to work. Even when there are problems in operating the Village Financial System application, the village head immediately coordinates and consults with the higher government.

In implementing an application-based Village Financial System, support from various elements is needed, especially support from policy-making officials in the field of village financial management. In order to create a smooth and effective implementation of the Village Financial System, it is necessary to have the role of the supra-village government, to facilitate the Village Government, which needs to be done, among others, such as technical guidance and increasing the availability of facilities and infrastructure needed in the application of the village financial system. Facilitation is everything that becomes a supporting tool in various activities to facilitate the implementation of the Village Financial System.

The support of policy-making officials in implementing the Village Financial System is

generally very supportive. Can be seen from the role of local governments in providing supporting facilities for the implementation of the Village Financial System as well as providing training, technical advice, and consultation for village governments.

#### **4.4. Value and Norms**

The aspects of values and rules as a form of organizational capability, among others, are implemented through the existence of regulations that are the legal basis for implementing the village financial system and the value of the benefits felt by the community as a result of the implementation of the Village Financial System. In implementing the Village Financial System, regulations are needed as a legal basis and reference. Regulations are rules made by the government to control the way people behave. The regulation referred to in this study is the implementation of the Village Financial System (Siskeudes). This regulation plays an essential role in protecting the data and information stored in the Village Financial System application and the users or parties who operate the Village Financial System application. Therefore, to implement the Village Financial System (Siskeudes), it is necessary to have regulations that serve as a legal umbrella as the basis for its implementation.

Based on the explanation put forward by the informants, it shows that the availability of regulations governing the implementation of the Village Financial System (Siskeudes) already exists. However, specific technical regulations do not yet exist. Regulations in implementing the Village Financial System are complete, starting from the Law to the technical rules for using applications that are continuously updated following updates to the Village Financial System.

Every policy or program launched by the government should be able to provide significant benefits to the community, such as government policies regarding the implementation of the Village Financial System (Siskeudes). The benefits of implementing the Village Financial System (Siskeudes) in managing Village Finances for the community can be understood as the added value obtained by Village community members with implementing the Village Financial System. Suppose the Village Financial System (Siskeudes) has been implemented effectively and efficiently following predetermined provisions. In that case, the Village community can benefit through improved and increased Village development results. The community has felt the benefits of implementing the Village Financial System by improving and increasing the process and results of development organized in the village.

#### **5. CONCLUSION**

The knowledge and skills of village apparatus resources in implementing the Village Financial System are still low because many village officials do not know well about the procedures for using the Village Financial System application and are not skilled in operating the Village Financial System application. The local government has conducted various activities in providing technical guidelines for using the Village Financial System application and through training. Technological facilities to support the implementation of the Village Financial System have been equipped with computer equipment with relatively high and updated specifications



and have even been supported with particular laptops to run the Village Financial System. However, the availability of internet network infrastructure has not yet reached all villages, and some villages use the services of paid internet network providers by installing Wi-Fi towers.

The village head actively directs and motivates village officials who operate the Village Financial System. There is full support from the local government in providing facilities and infrastructure to support the smooth implementation of the Village Financial System. The value benefits felt by the community that the village community has felt in the form of increased development results in the village because the implementation of village financial management through this application causes the use of the budget in the village to be controlled effectively and efficiently. Furthermore, there are already regulations governing the implementation of the Village Financial System, starting from the Law to the technical rules for using the Village Financial System.

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### About The Authors

1. Andriyus is the Doctor Candidate at the Department of Social and Political Science Universitas Padjadjaran Bandung, Indonesia. Besides, he is a lecturer at the Department of Government Science Universitas Islam Riau, Indonesia. His research expertise is Village Government Capability In Implementing Village Financial System Applications in Indonesia.
2. Utang Suwaryo is a Professor at the Department of Social and Political Science at Universitas Padjadjaran Bandung, Indonesia. Besides, he is actively researching village government and regional government. He is an expert on Regional Autonomy and Local Governance.
3. Neneng Yani Yuningsih is a lecturer at Department of Social and Political Science at Universitas Padjadjaran Bandung, Indonesia. Her research expertise is in Government Politics and Public Policy.
4. Rahman Mulyawan is an Associate Professor of Social and Political Science at Universitas Padjadjaran Bandung, Indonesia. His research expertise is National Resilience and Civic Education.

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