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Performance Effectiveness of the Village Financial Affairs Officer in Village Financial Management in Parungkokosan Village, Cikeusik District, Pandeglang Regency

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Abstract

This study aims to examine and analyze the performance effectiveness of the Village Financial Affairs Officer in managing the finances of Parungkokosan Village, Cikeusik District, Pandeglang Regency. Village financial management is a crucial aspect of village governance, as it encompasses the planning, implementation, administration, reporting, and accountability regarding the use of the village budget—processes that must be carried out transparently, accountably, effectively, and in compliance with applicable regulations. This study employs a qualitative research method with a descriptive approach. Data collection techniques included observation, interviews, and documentation. The results indicate that the performance effectiveness of the Village Financial Affairs Officer in managing Parungkokosan Village's finances has generally been quite effective. This is evident from the execution of tasks related to financial administration, report preparation, and financial accountability, all of which have been carried out in accordance with prevailing regulations. Based on Richard M. Steers' perspective, the goal achievement indicator shows that the officer's performance has supported the attainment of village financial management objectives. Regarding the integration indicator, coordination and communication between the Financial Affairs Officer and other village government officials have effectively supported task execution. Meanwhile, concerning the adaptation indicator, the Village Financial Affairs Officer has demonstrated the ability to adjust to changes in regulations and village financial administration systems.

Keywords: Performance Effectiveness, Village Financial Affairs Officer, Village Financial Management, Village Governance.

Introduction

Village financial management is a crucial aspect of village governance, as it is directly linked to achieving development goals and improving community welfare. Since the enactment of Law Number 6 of 2014 concerning Villages, villages have been granted broader authority to manage finances derived from Village Funds, Village Fund Allocations, and other village revenue sources (Haidin, 2017). This authority necessitates effective, transparent, and accountable financial management to ensure that the funds are utilized optimally. Effectiveness is a concept used to measure the extent to which a goal is achieved; it represents the degree of an organization's success in attaining established objectives (Rivan & Maksum, 2019). Meanwhile, Mahmudi states that effectiveness relates to achieving outcomes that align with planned targets or goals. In the context of village governance, the effectiveness of financial management can be gauged by the extent to which it supports the implementation of village development programs in accordance with planning and community needs (Utomo & Suharto, 2018). Regarding effectiveness theory within the fields of Government Studies and Social Sciences, the concept is used to assess the extent to which policies, programs, or the performance of government officials achieve established goals. Effectiveness is understood not merely as success in meeting administrative targets, but also as the government's capacity to realize the public interest and deliver tangible benefits to the community (Septiawan, 2018). From the perspective of Government Studies, effectiveness is closely linked to governmental functions such as policy formulation, policy implementation, public service delivery, and the management of public resources. Effective governance is characterized by the ability of officials to execute their duties and authority in a manner that is targeted, timely, and compliant with applicable regulations (Luas et al., 2017). Thus, effectiveness serves as a key indicator for assessing the quality of governance administration and the success of governance itself. In Social Science studies, effectiveness is also understood as a concept that evaluates the relationship between social actions and the outcomes achieved. Effectiveness emphasizes not only the final outcome but also the social processes involved in the implementation of a policy or program. An action or policy is considered effective if it generates social change that aligns with established objectives and is accepted by the affected community (Arsik & Lawelai, 2020).

According to Richard M. Steers (1975), organizational effectiveness is a multidimensional concept assessed not merely by the achievement of final goals but also by an organization's ability to manage internal processes, utilize resources, and adapt to its environment. This approach is highly relevant for analyzing the effectiveness of village governance, particularly regarding village financial management. Richard M. Steers (1976) views effectiveness as a multidimensional concept; consequently, it cannot be measured by a single metric alone. According to Steers (1975), organizational effectiveness can be analyzed through several interconnected key indicators: goal attainment, internal organizational processes, resource utilization, and the ability to adapt to the environment. These indicators are Goal Attainment, Internal Process, Resource Utilization, and Adaptation.

Effectiveness is a key concept in public administration used to assess the success of an organization, program, or individual performance in achieving established goals. The primary focus of effectiveness is on outcomes—specifically, the extent to which planned goals are realized through the implementation of activities (Nugraha, 2020). According to Sholikhah & Khosyiin (2023), effectiveness refers to the degree of success an organization achieves in meeting its predetermined objectives. This concept underscores that effectiveness is inseparable from organizational goals, as these goals serve as the primary benchmark for the success of an activity. Putra & Mamminanga (2023) state that effectiveness represents the relationship between output and goals; an activity is deemed effective if the results achieved meet or closely approximate the established objectives. In public administration, effectiveness emphasizes achieving service outcomes that provide tangible benefits to the community.

Performance is a central concept in the study of management and public administration, used to evaluate the success level of individuals or organizations in executing tasks and achieving established goals. Performance can be understood as the work output generated based on one's roles, authority, and responsibilities, while adhering to principles of effectiveness and efficiency (Supriyadi & Zaharuddin, 2023). Consequently, performance relates not only to the results achieved but also reflects the manner in which the work process is carried out. Experts explain that performance describes an employee's work output, which can be measured by the quality and quantity of the work produced (Saputra & Rahmat, 2024). Mangkunegara (2017) posits that performance is the work result achieved by an individual—in terms of both quality and quantity while carrying out tasks in accordance with their assigned responsibilities. This perspective indicates that performance can be objectively evaluated based on the achievement of work standards established by the organization.

Village finance encompasses all village rights and obligations that can be valued in monetary terms, as well as all assets—whether in the form of money or goods—associated with the exercise of those rights and obligations during the administration of village governance. The concept of village finance is inseparable from the implementation of village autonomy; through village financial management, the village government possesses the authority to plan, execute, and account for the use of financial resources to support village development and public services. This study focuses on the performance effectiveness of the Head of Village Financial Affairs regarding financial management in Parungkokosan Village, Cikeusik District, Pandeglang Regency, with the aim of determining the effectiveness of said performance.

Method

This study employs a qualitative approach utilizing a descriptive qualitative method. A qualitative approach was selected because the research aims to gain an in-depth understanding and description of the performance effectiveness of the Village Financial Affairs Officer regarding village financial management—encompassing the processes of planning, implementation, administration, and financial reporting and accountability—in Parungkokosan Village, Cikeusik District, Pandeglang Regency. To obtain accurate and in-depth data on this performance effectiveness, the study utilizes two types of data sources: primary data and secondary data. Informants were selected using purposive sampling, a technique involving the selection of informants based on specific criteria—namely, choosing individuals deemed to possess the most knowledge and understanding of, as well as direct involvement in, village financial management.

Result and Discussion

Parungkokosan Village is located within the Cikeusik District; Sukamulya Village was formed from a division of the original Parungkokosan Village territory. According to Mr. M. Dayat, a former Village Head, Parungkokosan Village was established in 1984, with Mr. Kari serving as the first Village Head for an eight-year term. From 1984 to 2018, the village has seen five changes in leadership.

This research regarding the performance effectiveness of the Head of Financial Affairs in managing the finances of Parungkokosan Village (Cikeusik District, Pandeglang Regency) began with primary data collection through in-depth interviews and direct field observations. The researcher observed the daily activities of the Head of Financial Affairs regarding village cash flow management, ranging from recording minor transactions to operating computerized systems. Preliminary observations revealed an excessive workload concentrated on a single individual—the Head of Financial Affairs—leading to burnout and delays in completing administrative paperwork.

Informants for this study were selected using purposive sampling to ensure the validity and credibility of the data. The informants included the Parungkokosan Village Head (who holds authority over village financial management), the Village Secretary (acting as coordinator), the Head of Financial Affairs (acting as treasurer), members of the Village Consultative Body (BPD) (acting as supervisors), and several local community figures. The diversity of perspectives among these informants was crucial for data cross-referencing (triangulation) to obtain an objective picture of the village's actual financial performance.

The first cycle examined was the village financial planning stage, manifested in the drafting of the Parungkokosan Village Budget (APBDes). Interview results indicated that the Head of Financial Affairs played an active role in facilitating the Village Development Planning Deliberation (*Musrenbangdes*). At this stage, the Head of the Finance Section is tasked with estimating village revenue—sourced from the Village Fund (DD), Village Fund Allocation (ADD), and the Village's share of regional taxes and levies (BHPR)—and aligning these figures with the priority programs proposed by residents.

Although planning is conducted participatively, challenges arise when community proposals from the Neighborhood Association (RT) and Community Association (RW) levels do not align with the indicative budget ceilings issued by the Pandeglang Regency Government. The Head of the Finance Section is often compelled to overhaul the budget draft on short notice and within a very limited timeframe. This process of budget restructuring consumes significant time and energy, frequently resulting in delays in submitting the Parungkokosan Village Budget (APBDes) draft to the Cikeusik District authorities for formal evaluation.

Upon entering the implementation phase, the Head of the Finance Section of Parungkokosan Village plays a crucial role in managing the inflow and outflow of funds from the Village Treasury Account (RKD). Every budget disbursement—whether for physical infrastructure development or community empowerment initiatives—requires approval and document verification by the Head of the Finance Section. Researchers have observed that a non-cash disbursement mechanism is being implemented in Parungkokosan Village to minimize the risk of financial irregularities and enhance the accountability of public transactions.

When viewed through the lens of Richard M. Steers' effectiveness theory, the first dimension a government official must satisfy is goal (target) achievement. Steers emphasizes that effectiveness is measured by the extent to which an organization or individual realizes operational targets established at the outset. In the context of Parungkokosan Village, the Financial Officer's target achievement regarding the timely disbursement of the budget has been inconsistent, as actual budget utilization often deviates from the annual work schedule.

Obstacles in this goal-achievement dimension are compounded by weaknesses in the second dimension of Steers' theory: integration. Steers defines integration as an organization's ability to disseminate information, maintain solid communication, and build mutual consensus among members. In Parungkokosan Village, coordination between the Financial Officer and the Section Heads (Kasi)—who serve as Technical Implementers for Village Financial Management (PTPKD)—lacks harmony, characterized by persistent sectoral ego.

Section Heads in Parungkokosan Village frequently submit Payment Request Letters (SPP) without attaching valid and complete expenditure notes or receipts. From the perspective of Steers' integration concept, this lack of standardized communication triggers internal conflict and slows down daily workflows. Administrative negligence by activity implementers forces the Financial Officer to delay fund disbursements, ultimately preventing the timely completion of village development programs.

During the administration phase, the Financial Officer is required to maintain orderly daily records in the General Cash Book (BKU), the Bank Subsidiary Book, and the Tax Subsidiary Book. In Parungkokosan Village, manual record-keeping is maintained alongside digital systems to safeguard against data loss caused by hardware failure. However, inconsistencies in updating daily data have resulted in discrepancies between the actual cash balance in the village safe and the balance recorded in the daily report books. The primary factor underlying the disarray during this administration phase is the Parungkokosan Village Finance Officer's limited formal education. This sensitive position is not held by personnel possessing a degree or specialized expertise in accounting, management, or public administration. Consequently, the official struggles to independently master concepts ranging from debit-credit entries and expenditure account coding to bank reconciliation techniques.

This lack of human resource competence significantly impacts the third dimension of Steers' theory: adaptability. Steers emphasizes that work effectiveness relies heavily on the flexibility of officials in responding to external environmental changes, including the demands of bureaucratic digitalization. In this instance, operating the latest version of the Village Financial System (Siskeudes) application has proven to be a formidable challenge; the Parungkokosan Village Finance Officer has failed to adapt quickly due to a lack of technological proficiency.

Technical guidance sessions (Bimtek) on Siskeudes—organized by the Cikeusik District Government and the Pandeglang Regency Community and Village Empowerment Agency (DPMD)—have proven insufficient to boost this adaptability. Training sessions lasting only two to three days are considered too brief and overly theoretical. According to Steers' framework, the adaptation process requires an intensive knowledge transfer mechanism to enable officials to align their individual skills with the demands of the new system.

The region's geographical conditions further exacerbate the limited capacity for technological adaptation in Parungkokosan Village. As a peripheral area within Pandeglang Regency, Cikeusik District frequently experiences scheduled power outages and internet connectivity issues (dead zones). When the Siskeudes application migrated to an online system, the Financial Affairs Officer was forced to take their personal laptop outside the village office or to the district center simply to synchronize financial data.

This study also highlights the fourth dimension of Steers' theory: the utilization of organizational support infrastructure. Steers posits that the availability of adequate facilities is a crucial variable determining the level of employee productivity. At the Parungkokosan Village Office, the state of physical facilities is concerning; issues include cramped workspaces, disorganized filing systems, and the absence of a secure safe for village cash reserves.

Furthermore, the computer used for financial operations is outdated and possesses very low hardware specifications. It frequently freezes or shuts down unexpectedly when processing large Siskeudes data files. The lack of a dedicated printer for financial tasks also forces the Financial Affairs Officer to queue alongside staff handling general correspondence, resulting in a wasteful loss of productive work time.

The failure to fully meet the dimensions of effectiveness outlined in Steers' theory has led to low work motivation for the Parungkokosan Village Financial Affairs Officer. Although the Pandeglang Regency Government regularly pays their fixed income and allowances, these are considered insufficient given the high level of work pressure. The legal risks associated with the village treasurer role cause anxiety for the officer, particularly when central government regulations frequently change mid-process.

Psychological work stress intensifies during the year-end reporting and accountability phase. The Financial Affairs Officer is required to work late into the night and even sacrifice weekends without receiving adequate overtime compensation from the Village Budget. This lack of performance-based incentives has led to a decline in morale, evidenced by the officer's frequent absences from the village office on regular workdays outside of the fund disbursement seasons.

The reporting process for the First Semester and Year-End Realization Reports of the Village Budget (APBDes) in Parungkokosan Village has consistently been delayed over the past two years. These delays have created a negative domino effect on the stability of the village's governance. The Cikeusik District authorities cannot issue recommendations for the disbursement of subsequent village funds until the accountability reports for the previous period are declared clear, complete, and system-validated.

Accountability issues are further compounded by tax obligations that the Financial Affairs Officer frequently neglects or delays fulfilling. Calculations for Income Tax (PPh) Articles 21 and 22, as well as Value Added Tax (PPn) on construction material purchases, are often erroneous due to a lack of tax knowledge. Consequently, Parungkokosan Village frequently receives written warnings from the local Tax Service Office (KPP Pratama) regarding delays in remitting taxes to the state treasury.

Regarding public transparency, the Financial Affairs Officer's performance in disclosing financial reports to the general public remains merely a formality. While a billboard displaying the Village Budget (APBDes) chart has been installed in front of the village office to satisfy regulatory requirements, the information presented is too broad and employs confusing accounting terminology; thus, it fails to meet the actual transparency needs of ordinary villagers.

The internal oversight function inherent to the Parungkokosan Village Consultative Body (BPD) has also proven ineffective at detecting errors early on, largely due to a lack of integrated communication. BPD members lack the technical capacity to audit the General Cash Book managed by the Head of the Finance Section. During plenary meetings regarding the Accountability Statement Report (LKPJ), the BPD tends to immediately approve and sign documents presented by the village government without conducting spot checks or physically verifying construction volumes in the field.

Drawing on Steers' theoretical framework, the researcher proposes a strategic solution to boost effectiveness by synchronizing human resource capacity building with the modernization of facilities. An urgent step for the Parungkokosan Village Head is to restructure the bureaucracy by implementing a clear division of labor (segregation of duties). The Head of the Finance Section must be relieved of general administrative tasks so that their energy can be fully channeled into mastering the Siskeudes application technology.

In conclusion, applying Richard M. Steers' theory of effectiveness reveals that the performance of the Parungkokosan Village Head of Finance falls into the "less effective" category. This ineffectiveness stems from a lack of alignment between goal achievement, technological adaptability, and inter-official communication integration, compounded by limited office support facilities. A collective commitment from all elements of the village government, alongside intensive guidance from the Pandeglang Regency Government, is essential to achieving accountable, transparent, and highly efficient village financial governance in the future.

Conclusion

The performance effectiveness of the Head of Financial Affairs in managing the finances of Parungkokosan Village has not yet reached an optimal level. An assessment based on Richard M. Steers' Effectiveness Theory reveals that the four key dimensions—goal achievement, integration, adaptability, and resource utilization—still face significant structural obstacles. The dimensions of goal achievement and adaptability are hindered by a lack of formal accounting education and technological difficulties in operating the latest version of the Siskeudes application. Meanwhile, the dimensions of integration and resource utilization are exacerbated by poor internal bureaucratic communication patterns and inadequate office computer facilities; this directly results in delays regarding the reporting and accountability of the Village Budget (APBDes) at the Cikeusik District level, Pandeglang Regency. A recommended strategic solution is for the Parungkokosan Village Head to strictly restructure the internal division of labor, allowing the Head of Financial Affairs to focus entirely on cash administration. The Parungkokosan Village Government must also immediately allocate a specific budget to upgrade office inventory, particularly by procuring high-specification laptops and a dedicated printer for financial operations. Furthermore, the Pandeglang Regency Community and Village Empowerment Agency (DPMD), in collaboration with the Cikeusik District Head, needs to shift its technical guidance scheme toward a continuous, hands-on clinical mentoring method in the field. Finally, the Village Consultative Body (BPD) must enhance its budget oversight capacity in a factual and independent manner, ensuring it does not merely serve as a body that formally signs off on year-end accountability reports (LKPJ).

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