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Training on Podkeds to Improve Village Financial Management Competence in Kurungkambing Village

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Abstract. Village fund allocations in Indonesia continue to increase each year, requiring village governments to strengthen their financial reporting capacity. Kurungkambing Village in Pandeglang Regency still faced difficulties in preparing accurate digital financial reports, particularly due to limited digital literacy and unfamiliarity with the Podkeds system. This community service program was designed to enhance the competencies of village officials in using Podkeds for transparent and accountable financial management. The program used a participatory training model consisting of needs assessment, workshops, hands-on practice, simulations using real financial data, mentoring sessions, and post-training evaluation. Participants included the village head, treasurer, administrative staff, and planning officers. Data were collected through observation, pre–post assessments, and documentation of Podkeds reporting outputs. The program improved participants' technical competence in key Podkeds functions, such as data input, transaction recording, budget realization reporting, and monthly financial report generation. More than 80 percent of participants demonstrated increased mastery after mentoring. The use of Podkeds also reduced manual errors and shortened reporting time, supporting higher transparency and accountability in village finance. Findings indicate that digital training combined with guided mentoring can significantly enhance village financial governance. The improvement in digital skills and reporting accuracy reflects the importance of structured capacity-building programs for rural financial management. However, stable internet access and device availability remain challenges for sustainability. The Podkeds training program successfully strengthened the financial reporting skills of Kurungkambing Village officials. Continued technical assistance and infrastructure support are needed to maintain and expand the digitalization of village financial management.

Keywords: Podkeds; village financial management; digital literacy; capacity building; transparency; community engagement

1. Introduction

Effective and transparent financial management is a fundamental requirement of modern village governance (Mubarokah & Muzayanah, 2022; Santosa et al., 2022). Ideally,

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village administrations are expected to manage public funds systematically, maintain accurate documentation, and ensure that decision-making processes remain accountable to the public (Owan & Agunwa, 2019; Wardhani et al., 2018). According to Madina (2020), strong governance at the local level relies on administrative competence, clear procedures, and mechanisms that support transparency. Digital tools, when integrated properly, help villages meet these expectations more efficiently.

Scholars highlight that digitalization in public administration can significantly improve organizational performance. Popp et al. (2023) notes that digital systems reduce bureaucratic inefficiencies by simplifying data processing and strengthening reporting structures. Similarly, Milakovich (2021) explains that digital government initiatives contribute to better coordination, clearer workflows, and improved readiness for audits. These studies emphasize that technology becomes transformative only when supported by adequate human resource capacity.

However, the literature also reveals ongoing challenges in rural digital governance. Hanisch et al. (2023) argues that digital initiatives often fail not because of technology itself but because of gaps in user readiness, limited skills, and inadequate institutional support. Empirical studies in Indonesia echo this concern. Venkatesh and Sykes (2013) finds that many village officials have low digital literacy, while Ummah et al. (2022) report that limited internet access and insufficient training often hinder consistent digital reporting. These conditions make it difficult for village administrations to meet increasing financial reporting demands.

Earlier studies on financial reporting systems for villages show mixed results. Rasaili (2022) observes that applications for village finance management tend to be underutilized due to lack of follow-up mentoring after initial training. Meanwhile, Jayasinghe et al. (2021) notes that many capacity-building programs focus heavily on theory and overlook practical challenges faced by local officials in daily reporting tasks. These studies highlight a clear gap: although digital applications exist, sustained competence-building at the village level remains limited (Ummah et al., 2022; Venkatesh & Sykes, 2013; Zhang et al., 2023).

This gap is also visible in Kurungkambing Village, where officials show commitment to improving governance but still face difficulties in using digital financial tools effectively. As village fund allocations continue to rise each year (Sarip et al., 2020), the need for accurate, transparent, and timely financial reporting becomes increasingly urgent. Addressing the gap between policy expectations and actual user competence requires training that is contextual, hands-on, and supported by structured mentoring.

The significance of this community service program lies in its contribution to strengthening the digital capacity of village officials. By focusing on Podkeds, a digital portal specifically designed for village financial reporting, this initiative supports greater transparency, accuracy, and accountability, aligning with broader national efforts toward digital transformation in local governance (ElMassah & Mohieldin, 2020; Kuhlmann & Heuberger, 2023). It also reinforces the argument by Jones (2001) that sustainable capacity building is key to improving administrative performance at the village level.

The aim of this community service program is to enhance the financial reporting skills of Kurungkambing Village officials through training, simulations, and mentoring using Podkeds. This initiative seeks to build practical digital competencies, identify obstacles faced by local officials, and bridge the gap between technological availability and actual user capability. Ultimately, the program supports more transparent, efficient, and

accountable village financial governance.

2. Methods

This community service program applied a participatory training approach designed to build practical skills among village officials (Bitar et al., 2023; Foong et al., 2022; Zocher et al., 2020). The process began with a preliminary needs assessment conducted through interviews and direct observation to identify gaps in digital literacy and challenges in using Podkeds. Findings from this assessment were used to design a training module that focused on essential competencies such as data entry, transaction recording, budget realization reporting, and document generation. Participants included the village head, treasurer, administrative staff, and planning officers who were directly responsible for financial management activities.

The training was carried out through workshops, hands-on practice, and guided simulations using actual financial data from previous reporting periods. Each session combined short conceptual explanations with extended practical exercises, allowing participants to work step-by-step within the Podkeds interface. Simulations were designed to mirror real reporting tasks so that participants could immediately apply what they learned. Mentoring sessions were conducted throughout the program to provide individualized assistance, clarify technical issues, and ensure that participants could complete reporting tasks independently.

Evaluation of the program was conducted through pre- and post-training assessments, observation checklists, and review of Podkeds outputs produced by participants. The assessments measured improvements in digital skills, accuracy of data input, and ability to generate financial reports. Documentation of participant progress and field notes from mentoring sessions were used to analyze learning outcomes and identify remaining challenges. This combination of assessment tools made it possible to evaluate both technical competence and the practical readiness of village officials to manage financial reporting using Podkeds.

3. Results and Discussion

3.1. Improvement in Digital and Technical Competence of Village Officials

The training program produced a clear improvement in the digital abilities of the participating village officials. Before the program, many participants struggled with basic navigation in Podkeds, including logging in, accessing menus, and understanding data structures within the system. Through step-by-step practice during the workshop and simulation sessions, participants became more familiar with how financial data is organized and how each module functions. This increase in familiarity contributed significantly to reducing their anxiety toward digital reporting systems.

During hands-on practice, participants demonstrated noticeable progress in completing core reporting tasks. These included entering income and expenditure data, categorizing transactions, and checking budget absorption in real time. By the end of the mentoring phase, most participants could execute these tasks independently without needing continuous guidance. This shift indicates that the combination of direct instruction and guided simulation helped build procedural confidence among village staff.

Participant performance was also measured through a simple pre–post assessment designed to evaluate key skill areas. Scores showed substantial increases across all indicators, especially in transaction recording and report generation. While a few

participants still needed further reinforcement in the more advanced features of Podkeds, the overall gains show that the training effectively addressed the primary skill gaps identified during the initial needs assessment.

The improvement in digital competence was also visible in the reduced number of errors found in participants' transaction entries and report drafts. During the pre-assessment stage, errors such as misclassified transactions, incomplete entries, and inconsistent reporting formats were common. After the program, these issues appeared less frequently, showing that participants had developed a stronger understanding of both the logic and workflow of digital financial reporting.

Table 1 Pre- and Post-Training Competence Scores

Skill Indicator	Pre-Training Mean Score (%)	Post-Training Mean Score (%)	Improvement (%)
Basic navigation and menu operation	45	85	+40
Data input and transaction recording	40	82	+42
Budget realization reporting	38	80	+42
Generating monthly/annual reports	35	78	+43
Accuracy and error reduction	42	84	+42

Table 1 shows a clear improvement in the technical competence of village officials after participating in the Podkeds training program. All skill indicators increased substantially, with basic navigation rising from 45 to 85 percent, indicating stronger familiarity with the system's interface. Data input and transaction recording improved from 40 to 82 percent, while skills related to budget realization reporting increased from 38 to 80 percent, reflecting participants' growing ability to manage essential financial components. The ability to generate monthly and annual reports showed the highest improvement, rising from 35 to 78 percent, suggesting that participants became more confident in completing full reporting cycles. Accuracy also improved significantly, with error rates decreasing as scores increased from 42 to 84 percent. Overall, each indicator shows gains of around 40 percent, demonstrating that the training and mentoring sessions effectively strengthened participants' digital reporting skills.

3.2. Increased Efficiency, Transparency, and Reporting Accuracy

The second major outcome of the program is the improvement in the efficiency of the village's financial reporting workflow. Before the intervention, financial reports were often completed manually or with basic spreadsheet tools, which required multiple revisions and cross-checking. After participants learned to use Podkeds, the time needed to compile monthly and annual reports decreased significantly. Participants reported that Podkeds' automated calculations helped speed up their work and reduce repetitive tasks that previously consumed hours.

Transparency in financial reporting also improved as a result of using Podkeds. The system's structured data format allowed village officials to track transactions more easily

and ensure that every expenditure was properly documented. This clarity also supported internal accountability, as each user action is automatically logged within the system. Participants stated that having organized, searchable records made it easier to respond to inquiries from supervisors and auditors.

Accuracy of reporting was another area that benefited from the intervention. Automated validation features within Podkeds helped reduce manual errors and inconsistencies that often occur when reports are compiled by hand. For example, mismatches between budget allocations and expenditures which were common before the training became easier to detect and correct. The uniform report format generated by Podkeds also ensured consistency in documentation across reporting periods.

The mentoring sessions helped identify operational obstacles that influenced reporting quality, such as unstable internet access and limited device availability. Although these challenges persisted to some extent, the participants learned alternative strategies, including offline preparation of transaction data and peer collaboration during system access. These adjustments enabled them to produce more complete and accurate reports, demonstrating adaptive capacity in applying what they learned from the training.

Table 2 Improvements in Reporting Efficiency and Accuracy

Reporting Indicator	Before Program	After Program	Outcome Summary
Monthly report completion time	2–3 days	< 1 day	Faster workflow
Error rate in transaction entries	High (frequent mismatches)	Low (rare and easily corrected)	Improved accuracy
Consistency of report format	Varied across staff	Standardized by system	Higher uniformity
Ease of data retrieval for audit	Difficult and time-consuming	Easy with digital archives	Better transparency and traceability

Table 2 illustrates the improvements in reporting efficiency and accuracy after the Podkeds training program. Monthly report completion time decreased from two to three days to less than one day, showing a noticeably faster workflow. The error rate in transaction entries, which was previously high and marked by frequent mismatches, became low and easier to correct thanks to the system's validation features. Report formats, once inconsistent across staff, became standardized through Podkeds, resulting in more uniform documentation. In addition, data retrieval for audit purposes, which used to be difficult and time-consuming, became much easier through digital archives. Overall, the table shows that the program not only improved technical accuracy but also strengthened transparency and traceability in financial reporting.

3.3. How Podkeds Training Supports Theoretical Perspectives on E-Government and Accountability

The findings of this program show that the improvement in digital competence among village officials aligns with existing theories of capacity building in public administration. According to Jia and Chen (2022), digital transformation in government institutions can only be effective when human resources have sufficient skills to operate new systems. The notable increase in participants' competence scores, particularly in navigation, data entry,

and report generation, supports this argument. As the pre–post assessment results show, structured training paired with practical exercises allowed participants to internalize the procedural steps required in Podkeds, demonstrating that skill acquisition is a crucial component of digital governance.

The reduction in transaction errors and greater accuracy in financial reporting is also consistent with Manoby et al. (2021) view that digital solutions help minimize "design–reality gaps" when users become more confident and technically prepared. Before the program, frequent mismatches and inconsistent reporting formats indicated a gap between system requirements and user capabilities (Agusta, 2023; Onitsuka et al., 2018). After training, the improved error rate and standardized outputs suggest that the program helped bridge this divide. This reinforces the notion that digital platforms function optimally only when users gain hands-on experience and continuous reinforcement through guided mentoring.

The improvement in reporting efficiency, especially the reduced time needed to complete monthly reports, reflects the administrative efficiency theory discussed by Zaitul et al. (2023), which argues that good governance is characterized by streamlined processes and reduced procedural complexity. Podkeds' built-in automation and structured workflow reduced the need for repetitive manual calculations, allowing staff to focus on verification and decision-making rather than data processing. This shift from manual to automated reporting illustrates how digital tools can enhance productivity when integrated into everyday administrative routines.

Increased transparency and traceability of financial data observed in this program support ElMassah and Mohieldin (2020) argument that digital government initiatives strengthen public accountability through better documentation and systemized data trails. With Podkeds logging user actions and storing records systematically, officials became better equipped to respond to audit requests and supervisory reviews. This aligns with broader digital governance literature, which highlights that transparency is not only a matter of publishing information but also ensuring that data can be easily accessed, verified, and tracked.

Figure 1 Opening of PKM Activities in Kurungkambing Village

Figure 1 shows the opening session of the PKM activities in Kurungkambing Village, where village officials and the implementation team gathered to begin the training program. The atmosphere reflects a collaborative spirit, with participants seated in an organized setting and receiving an introduction to the goals, schedule, and expected outcomes of the Podkeds training. This moment marks the formal start of the capacity-building initiative, emphasizing shared commitment between the facilitators and village officials to strengthen financial reporting skills and support the digital transformation of village governance.

The combination of training, simulation, and mentoring also aligns with Erkut (2020) emphasis on sustainable capacity building. He argues that capacity-building programs are most effective when they integrate practical tasks, ongoing support, and contextual understanding of user needs. The mentoring sessions in this program helped participants overcome challenges related to internet stability and limited devices, factors that are commonly mentioned as barriers in rural digitalization studies (Popp et al., 2023). By giving participants space to practice while addressing local constraints, the program showed how adaptive training strategies contribute to long-term digital readiness.

These findings reveal that digital transformation in village governance requires more than the introduction of new tools; it demands systematic investment in human capability. Although Podkeds offers strong technical features for financial reporting, its benefits became visible only after participants received structured guidance and repeated practice. This confirms that technology adoption is not merely a technical process but a learning process that develops through interaction, reinforcement, and contextual problem-solving. The success of this program suggests that similar capacity-building approaches can be replicated in other villages to strengthen digital financial governance across rural Indonesia.

4. Conclusions

The training and mentoring program conducted in Kurungkambing Village successfully improved the digital and technical competencies of village officials in managing financial data through Podkeds. The results showed notable increases in participants' ability to navigate the system, record transactions, prepare budget realization reports, and generate monthly and annual documents. Reporting became faster, more accurate, and more consistent, with reduced error rates and improved traceability. These outcomes indicate that structured, practice-based capacity building can significantly strengthen the quality of village financial reporting.

The discussion highlights that these improvements align with established theories in digital governance and public administration. Digital transformation becomes effective when supported by adequate human resources, sustained mentoring, and clear administrative structures. The program demonstrated how training, simulations, and adaptive mentoring help bridge the gap between technological design and user reality, especially in rural contexts. The findings also reinforce the idea that digital tools enhance transparency and accountability only when users gain confidence and procedural understanding through immersive learning experiences.

However, the program faced limitations related to unstable internet access, limited hardware availability, and the varying pace at which participants adapted to the system. These challenges suggest the need for continued assistance, periodic refreshers, and

infrastructure improvements to sustain progress. Future research or community service could focus on long-term monitoring of Podkeds implementation, comparative studies across multiple villages, or the development of advanced modules for deeper financial analysis. Exploring strategies for strengthening digital readiness in low-resource environments would also contribute to more sustainable digital governance in rural areas.

Conflict of Interest

The authors declare no conflict of interests.

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