
**EFFECTIVENESS OF THE VILLAGE FINANCIAL SYSTEM (SISKEUDES) IN
REALIZED VILLAGE GOVERNMENT ACCOUNTABILITY EAST JUNG
BATU ROKAN HULU REGENCY**

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Abstract

This study analyzes the effectiveness of the village financial system (SISKEUDES) in realizing the accountability of the east Ujungbatu Timur village government, Rokan Hulu Regency. The purpose of the study was to determine the effectiveness of the village financial system (SISKEUDES) in realizing the accountability of the east Ujungbatu Timur village government, Rokan Hulu Regency and to find out what obstacles the village government faces in implementing the village financial system (SISKEUDES) in realizing the accountability of the village government of Ujungbatu Timur, Rokan Hulu Regency. The method used was a qualitative descriptive approach with data collection techniques through observation, interview, and documentation. The results of the study indicate that the implementation of SISKEUDES helps the village government in managing village finances more effectively and efficiently. There are still obstacles such as a lack of human resources in village officials and a lack of adequate facilities and infrastructure.

Keywords: Village Financial System (SISKEUDES), Effectiveness, Accountability

INTRODUCTION

The village government is the smallest level of government that directly assists the central government in development. Community service and empowerment are key elements of the village government, and the village government interacts directly with the community. In the context of village governance, the village head and village officials are expected to carry out their duties effectively to ensure the well-being of the community.

Based on the 2015 report of the Financial and Development Audit Agency (BPKP), the importance of reassessing the implementation of village rights and obligations is clear, as this is directly related to the effectiveness and transparency in managing existing financial data sources (Fizah and Sari, 2022). Every year, the village fund budget increases, which naturally requires proper management. Village financial management encompasses all activities, including planning, implementation, administration, reporting, and accountability for village finances. Village finances are managed based on the principles of transparency, accountability, and participation, and are carried out in an orderly and disciplined manner (Minister of Home Affairs Regulation No. 20 of 2018).

The development of village financial management has received increasing attention since the implementation of Law No. 6 of 2014 concerning Villages, which serves as the Village Law in Indonesia. Villages are recognized as the spearhead of development and can improve community welfare through the Village Law. Village finances and assets are expected to be managed effectively by villages, along with other natural resources. To realize village development since 2015, the central government has provided adequate authority and funding sources so that villages can manage their potential with the aim of improving the economy independently through the village fund program.

Given that village governments already control a significant portion of state funds, the government, specifically the Financial and Development Supervisory Agency (BPKP), has created an application to improve village financial governance to support this disputed initiative, the Village Financial System Application (SISKEUDES). However, implementing this village financial system requires more than just financial management, but also human resources (HR). These human resources must be managed using several models of human resource management in government (Eko Priyo Purnomo and Fridayani, 2016).

The purpose of implementing the Village Finance System (SISKEUDES) is to facilitate village governments in financial reporting. Furthermore, SISKEUDES aims to optimally manage village finances and serve as a control tool or benchmark for compliance with laws and regulations (Sulina et al., 2017).

The scope of use of Siskeudes covers all stages in the village financial management cycle, including the Preparation of the Village Government Work Plan (RKPDes), Preparation and Determination of the Village Budget, Village

Financial Administration, Reporting on the Realization of the Village Budget, and Preparation of Accountability Reports.

In 2016, the Village Finance System (SISKEUDES) was implemented, distributed free of charge to villages across Indonesia through district/city governments. The implementation of the system was accompanied by outreach and technical guidance for village officials, conducted by the Financial and Development Supervisory Agency (BPKP) and other relevant agencies.

The Village Financial Management System (SISKEUDES), which serves as an administrative tool for village financial management, produces output in the form of administrative documents and financial reports that comply with laws and regulations. Financial reports, the result of the accounting process, play a crucial role in the accountability of the budget provided by the central and regional governments to village governments. Financial reports are prepared to provide relevant information regarding the financial position and all transactions conducted by the village government during a reporting period. The information provided in the village financial reports serves as the basis for decision-making for the following village period.

The Siskeudes application, previously known as the Village Management Information System (SIMDA DESA), was developed through a collaboration between the Financial and Development Supervisory Agency (BPKP) and the Ministry of Home Affairs (Kemendagri). Its functions cover the entire process, from planning and budgeting, to determination, reporting, and accountability, all carried out in a computerized manner. Siskeudes is expected to create better and more integrated village governance (Mahmud, 2023a). This system is an important step in improving the quality of public services and strengthening financial governance at the local level.

The Village Financial System Application (SISKEUDS) is an application developed by the Financial and Development Supervisory Agency (BPKP) with the aim of improving the quality of village government financial governance (BPKP, 2016). The features presented in the village financial management application are said to be simple, making it easy for users to operate the Siskeudes application. The input process is carried out according to existing transactions, resulting in several outputs in the form of administrative documents and reports that comply with statutory provisions.

Training, education, and technical guidance programs are the primary focus in efforts to improve the quality of human resources responsible for managing the Data Management System. The Financial and Development Supervisory Agency and the Village Community Empowerment Service also

support this effort. This Data Management System has the advantage of facilitating village financial governance through an integrated internal control system and application implementation complete with implementation demonstrations and application manuals (Handayani, 2023). However, there are also several weaknesses that need to be addressed, such as difficulties in understanding and implementing the newly implemented application and a lack of training for staff.

In 2017, as many as 139 villages in Rokan Hulu Regency as recipients of village fund allocation assistance (ADD) sourced from the Rohul Regional Budget and village fund assistance (DD) originating from the National Budget, have implemented the village financial system application (SISKEUDES).

From the data above, researchers show an increase in APBDes revenue in Ujungbatu Timur Village in 2023 and a decrease in 2024. With this decrease, Ujungbatu Timur Village is required to be more accountable in making financial reports used for reporting and accountability to the district/city government and the local community. The village government's accountability report to the district/city government in the form of the Village Government Implementation Report (LPPDes) and the accountability report to the community in the form of the Village Government Implementation Information Report (LKPPDes) must be accountable so that the goal of implementing Siskeudes, namely accountable and transparent village financial governance, can be realized.

The Head of the Community Empowerment and Village Government Service (PMPD) of Rokan Hulu Regency explained that Rokan Hulu Regency is the only regency/city in Riau Province where all villages have implemented the SISKEUDES application in 2017.

Ujung Batu Timur Village is a village in Ujung Batu District, Rokan Hulu Regency. Since 2017, Ujung Batu Timur Village has implemented the Village Finance System (SISKEUDES) to manage village finances through a Village Treasurer who also serves as the operator, assisted by the Village Secretary. During the implementation process, the Village Treasurer, as the operator, received training and outreach on how to use the application.

Based on the results of observations carried out by researchers in Ujungbatu Timur Village, and based on information provided by Ujungbatu Timur village officials, the implementation of the village financial system application (SISKEUDES) has been running well.

However, this is still not in line with what the community expects, this is because the implementation of the SISKEUDES application is still not optimal, such as in the planning process this application has not been able to

accommodate community aspirations and added to the unstable internet connection in East Ujungbatu Village which causes financial management with the SISKEUDES application to still not be optimal.

One of the main obstacles to implementing Siskeudes (Village Financial System) is the limited human resources (HR) familiar with the system. Many users, especially at the village level, don't fully understand how the application works. This makes it difficult to operate and utilize its features.

Before the use of Siskeudes, village financial accountability tended to be low because the process was still manual, making it prone to errors and manipulation, and difficult to verify, which resulted in a significant time and effort required to prepare village financial reports. However, after the use of Siskeudes, accountability increased significantly because it was computerized, making it more systematic and reducing input errors. This system makes village finances more transparent and compliant.

The government wants there to be accountable, transparent and orderly village financial management, meaning that in managing village finances there is nothing hidden by the village government from the community in providing correct data in accordance with the real budget implementation in the field, but this is not the case because the community still finds it difficult to find correct information about village financial management, so that the implementation of the SISKEUDES application is considered ineffective.

However, several obstacles remain in its implementation, requiring further improvement. The author identified several issues, including limited human resources (HR) familiar with the application, particularly at the village level, where users do not yet fully understand how it works. Furthermore, information technology (internet) infrastructure remains weak.

Therefore, based on the above phenomenon, it is necessary to conduct research in Ujungbatu Timur Village to see the problems and obstacles in implementing SISKEUDES in the Ujungbatu Timur Village government.

METHODOLOGY

In this study, the researcher used a descriptive qualitative approach. This was intended to allow the author to describe and explain in detail the effectiveness of the Village Financial System (SISKEUDES) in realizing government accountability in Ujung Batu Timur Village, Rokan Hulu Regency.

Meanwhile, the research method used in this study is qualitative. Qualitative research is a type of research that seeks to understand and

interpret the meaning of an event or interaction of human behavior in a particular situation according to the researcher's own perception (Sugiyono, 2022). Therefore, in this study, the researcher aims to explain or describe the effectiveness of the Village Financial System in realizing the accountability of the Ujung Batu Timur Village Government, Rokan Hulu Regency, according to the data and facts obtained and discovered during the research process.

The location of this research was the Ujung Batu Timur Village Office because it was intended to determine the effectiveness of the Village Financial System Application in realizing the accountability of the Ujung Batu Timur Village Government.

In this study, informants consisted of individuals directly involved in the implementation of the Village Financial System Application's Effectiveness in Realizing Government Accountability in Ujung Batu Timur Village. The number of informants in this study can be increased if the researcher feels they have not yet received answers that meet the research requirements.

RESULT AND DISCUSSION

This study uses the theory of effectiveness with five main indicators to assess the effectiveness of the Village Financial System (SISKEUDES) in realizing the accountability of the Ujung Batu Timur Village Government in Rokan Hulu Regency. Based on the research indicators, the existing research variables include the following:

Program Success

Program success is a measure of effectiveness in terms of achieving predetermined goals. More comprehensively, program success is an indicator of effectiveness that refers to the operational capabilities of an organization or program implementer in implementing work programs in accordance with predetermined goals. This can be seen from the processes and mechanisms of an activity in the field.

From the interview results, it can be concluded that the entire community of Ujungbatu Timur Village still does not know much about the Village Financial System (SIKEUDES), they only know this system for managing village finances so far, while village officials, especially the Village Treasurer and Village Secretary, already know what Siskeudes is and how to use it. The community's technical understanding is still limited, but they understand the main purpose of Siskeudes, namely for transparency, accountability, and orderly village financial administration. Community participation is still lacking,

but with this system, public trust in the management of village funds has increased.

The village head strongly supports the continuation of the Siskeudes program in the future. He emphasized the importance of ongoing training and mentoring for village officials, as well as support for facilities and infrastructure such as internet access and computers. He hopes this support will provide a strong foundation for improved village financial governance in the future.

Target Success

Target success is a measure or indicator used to assess the extent to which a program or policy has successfully reached the groups or individuals primarily targeted by the Village Financial System (SISKEUDES) program. Target success ensures that the resources and assistance provided are actually received by those in need or those designated as beneficiaries.

From what was conveyed by the Village Head, it can be concluded that in the implementation of Siskeudes, assistance is still needed because there are still village officials who are not accustomed to using computers so they still have difficulty inputting data into the system.

In 2017, 139 villages in Rokan Hulu Regency, receiving Village Fund Allocation (ADD) from the Rohul Regional Budget (APBD) and Village Fund Assistance (DD) from the National Budget (APBN), implemented the Village Financial System (SISKEUDES) application. The central government has mandated all village governments across Indonesia to use the application, developed by the Financial and Development Supervisory Agency (BPKP) in collaboration with the Ministry of Home Affairs (Kemendagri), for the management of village finances with substantial funds.

Rokan Hulu (Rohul) Regency is the only regency or city in Riau Province, where all villages have implemented the Siskeudes application in 2017. Through the Siskeudes application, it is hoped that village financial management, starting from planning, administration, bookkeeping, reporting, and accountability of village finances, can be carried out properly. In addition to avoiding deviations or misuse, whether sourced from village funds, village fund allocations, and others. Siskeudes is a village financial application that is one form of innovation in the village financial reporting system that prioritizes accessibility as well as being effective and time efficient.

Based on the results of interviews with the people of Ujungbatu Timur Village, it can be concluded that the implementation of Siskeudes has had a positive impact on residents, especially in terms of increased transparency,

increased public trust in the village government, and increased community participation in village supervision and deliberations.

Satisfaction with the Program

Satisfaction with a program is typically categorized into dimensions of satisfaction, reflecting the extent to which the parties involved are satisfied with the program's implementation and outcomes. Satisfaction is defined as the degree to which an individual or group is satisfied with the working conditions, processes, and outcomes achieved by an organization or program. Satisfaction is an important indicator because it demonstrates social support and acceptance of the program, which ultimately influences its sustainability and overall success.

Interviews with the village head revealed that the district government's support and response has been quite positive, providing technical assistance and training since the initial implementation of the Siskeudes application in Ujungbatu Timur village. The Siskeudes program has been implemented in accordance with village needs, particularly in administration and financial reporting. This program has improved the efficiency, accuracy, and transparency of village financial management.

Interviews with residents of Ujungbatu Timur Village revealed that the implementation of the Village Financial Management System (Siskeudes) has been quite successful and meets community expectations, particularly in improving transparency and accountability of village finances. However, improvements are needed in terms of outreach, community involvement, and the dissemination of information on the use of village funds to ensure their benefits are more tangible and understandable to all residents.

Input and Output Levels

Input levels are all the resources used by an organization or program to achieve its goals. Input includes all forms of input, whether human, material, or non-material. Effectiveness will be difficult to achieve if input is insufficient. Optimal input means that all necessary resources are available and used efficiently to achieve the desired results (output).

Meanwhile, the output level is the direct result or outcome of the activity or program implementation process. Output reflects the extent to which program objectives have been achieved. Effectiveness at the output level means that the activity's results are in line with targets and provide tangible benefits. A program is considered effective if it produces outputs that are on target, beneficial, and efficient compared to the inputs used.

An interview with the Head of Ujungbatu Timur Village concluded that the Village Finance System (Siskeudes) has significantly impacted the efficiency of village officials. Administrative work has become faster and more accurate. Furthermore, coordination between officials has become more effective because all financial data is centralized in a single system.

Interviews with the residents of Ujungbatu Timur Village revealed that the implementation of the Village Financial Management System (Siskeudes) significantly benefits the community, particularly in terms of transparency regarding the use of village funds. This system makes it easier for the community to determine the amount of funds received by the village and provides easier access to information on the use of village funds, thus increasing public trust in the Ujungbatu Timur Village Government.

Achievement of Overall Goals

Organizational effectiveness is the extent to which an organization achieves its goals by optimally utilizing its resources. Organizational effectiveness is measured not by a single aspect, but rather by several indicators or dimensions of effectiveness. One important indicator is the achievement of overall goals.

Overall goal achievement refers to the extent to which an organization succeeds in achieving its stated primary goals, both in the short and long term. Based on the results of the author's interview with the Head of Ujungbatu Timur Village, it can be concluded that the main objective of implementing Siskeudes in this village is to realize transparency and accountability in financial management and can also increase the efficiency and order of village financial administration. Then the most noticeable positive change after implementing Siskeudes in this village is the orderliness of financial administration and the accuracy of financial reporting. The entire process becomes more orderly and well documented, fast, accurate, and according to standard formats.

From the results of interviews with residents of Ujungbatu Timur Village, it can be concluded that the community feels an increase in regularity and clarity in reporting, which reflects increased accountability.

CONCLUSION

Based on the results of research conducted by researchers related to "The Effectiveness of the Village Financial System (SISKEUDES) in Realizing the Accountability of the Ujungbatu Timur Village Government, Rokan Hulu Regency," it can be concluded that the implementation of the village financial

system application (SISKEUDES) has been said to be successful and effective in its application because it has made a significant contribution in village financial management. The use of this application has increased efficiency and accuracy in the process of recording budgets, expenditures, and preparing financial reports. In terms of data security, the Siskeudes application has been designed with an adequate level of protection.

In terms of speed and accuracy, this application has successfully accelerated the process of preparing financial reports, which was previously done manually. External factors such as internet network quality also affect the application's performance, causing slow access in some villages experiencing connection issues. Overall, the Siskeudes application has had a positive impact on increasing the efficiency and transparency of village financial management. However, several aspects still need improvement to further enhance its effectiveness.

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