

Implementation of The Village Financial System Application (SISKEUDES) in Luwuk Sampun Village, Tualan Hulu District, East Kotawaringin Regency

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Keywords:

Implementation;

SISKEUDES;

Performance of village officials.

Received: September 2024

Accepted: October 2024

Published: October 2024

Abstract

The SISKEUDES application is an innovation in managing village finances by referring to digital transformation in synergy between the government, ministries and institutions. The change from the Village Regional Management System (SIMDA) to the Village Financial System (SISKEUDES) was based on several factors, including directions from the President to improve the system, requests from the DPR-RI, recommendations from the Corruption Eradication Commission, as well as the involvement of the role of the Financial and Development Supervisory Agency (BPKP). as the Government's internal auditor. SISKEUDES aims to assist village officials in implementing village financial governance through the preparation, implementation and reporting of village budgets more effectively and efficiently. This research uses qualitative research with inductive analysis. Inductive data analysis is a way of drawing conclusions that can be used accumulation of real (specific) facts in the field, then general conclusions are drawn. The data collection technique used is based on Sugiyono's (2019) theory which is divided into several ways, namely observation, in-depth interviews, documentation and triangulation (combining the three techniques). In the research results obtained by the researcher, the objective of the implementation of the SISKEUDES application in Luwuk Sampun Village has been fully carried out in accordance with existing mechanisms, but based on the research results described in the indicators above which adopt the implementation theory put forward by George C. Edward III, it can be seen It was concluded that the implementation of the SISKEUDES application in improving the performance of village officials in Luwuk Sampun Village was still not running well and optimally because several problems were still found.



INTRODUCTION

The Village Government functions as the bureaucracy responsible for managing governmental affairs and the interests of the local community within the governance system of the Unitary State of the Republic of Indonesia (Watulingas et al., 2019). The focus is on the roles and responsibilities of the village government, particularly in regulating the implementation of governance activities in the village. These activities are chosen by the community as regulations aimed at serving the public interest. One of the key responsibilities of the village government is managing village finances. In line with this responsibility, an application in the form of an online financial management system has been developed to support village financial management.

In order to regulate village financial management in a manner that is transparent, participatory, and accountable, the government has undertaken innovative efforts in collaboration with the Ministry

of Home Affairs and the Financial and Development Supervisory Agency (BPKP). With reference to the current digital transformation, the synergy between the government, ministries, and related agencies has resulted in the creation of an innovation for village financial management, known as the Village Financial System (SISKEUDES).

The transformation of the Village Management System (SIMDA Desa) into the Village Financial System (SISKEUDES) was driven by several factors, including directives from the President to enhance the system, requests from the Indonesian House of Representatives (DPR-RI), recommendations from the Corruption Eradication Commission (KPK), and the role of BPKP as the government's internal auditor. The objective of SISKEUDES is to assist village officials in managing village finances more effectively and efficiently, from budgeting, implementation, to financial reporting.

According to Watulingas et al. (2019), the main goal of implementing SISKEUDES is to facilitate financial reporting, optimize village financial management, and serve as a tool to control the management of village finances. The online implementation of SISKEUDES is highly relevant in the current situation, given the government's efforts to expand internet access to every region. This is expected to facilitate the adoption of the SISKEUDES application. The online integration of SISKEUDES aids in making village financial management more transparent, efficient, and accountable, while also helping to prevent corruption among village officials.

The implementation of the village financial system signifies that village officials have started utilizing the SISKEUDES application in managing village finances. The online SISKEUDES application is aimed at helping village government officials manage village finances from planning to reporting or accountability stages (Trisna et al., 2019).

Table 1: SISKEUDES Implementation Statistics

No.	Description	Number of Villages	Percentage
1	Villages implementing SISKEUDES up to the budgeting stage (APBDes)	61,865	82.19%
2	Villages that have entered the bookkeeping stage	50,208	81.15%
3	Villages that have entered the reporting stage	32,120	51.92%
4	Local governments implementing SISKEUDES online	234	53.92%
5	Villages not implementing SISKEUDES online	13,400	17.81%

Data provided by BPKP shows the effectiveness of the SISKEUDES policy implementation in 2023, with 75,265 villages across Indonesia. Of these, 61,865 villages (82.19%) have implemented SISKEUDES up to the budgeting stage (APBDes), 50,208 villages (81.15%) have entered the bookkeeping stage, and 32,120 villages (51.92%) have entered the reporting stage. Additionally, 234

local governments (53.92%) have implemented SISKEUDES online, while 13,400 villages (17.81%) have not yet adopted SISKEUDES online (www.bpkp.go.id).

Luwuk Sampun Village, located in the northern part of East Kotawaringin Regency, within the administrative area of Tualan Hulu District, has been implementing SISKEUDES online since 2017. However, initial observations by the researcher indicate that budget absorption remains suboptimal, as evidenced by the slow pace of infrastructure development, limited capacity of village officials, and insufficient computer skills among the village apparatus. Multiple issues, such as overlapping roles and inadequate training for village operators in using the SISKEUDES application, have been identified. Moreover, there is a shortage of supporting infrastructure, such as laptops and computers.

Several underlying factors contribute to these challenges, including:

1. Lack of skills and competence among village personnel in applying SISKEUDES.
2. Insufficient technological literacy among village personnel.
3. Lack of transparency and support from the village head regarding personnel development.
4. Inadequate infrastructure, such as insufficient availability of computers and weak internet connectivity.

Given these challenges, the researcher is interested in exploring these issues through a qualitative study titled "Implementation of the Village Financial System (SISKEUDES) in Luwuk Sampun Village, Tualan Hulu District, East Kotawaringin Regency."

THEORETICAL FRAMEWORK

Policy Implementation Concept

According to Horn, as cited in Tahir (2014:55), implementation refers to actions taken by individuals or government/private groups aimed at achieving predetermined policy objectives. Nurmayana Siregar (2022) further explains that policy implementation is essentially a way to ensure that a policy achieves its intended goals. Implementation may take the form of programs or policies that require derivative regulations. After the programs are defined, they are translated into projects, which then become activities. Thus, programs, projects, and activities represent a series of policy implementations.

George C. Edwards III defines policy implementation as a dynamic process where many interacting factors influence the outcome. He identifies four key factors for successful implementation: Communication, Resources, Disposition or Attitudes, and Bureaucratic Structure.

Management Information System Concept

According to Tata Sutabri (2005:90), a management information system is a form of information system designed to serve managers. It integrates human and computer systems to provide information that supports the operational functions, management, and decision-making processes within an organization.

SISKEUDES Concept

The Village Financial System (SISKEUDES) is an innovation in the form of an application developed by BPKP to optimize village financial management. The legal foundation for this application is based on Law No. 6 of 2014 on Villages. The application transforms traditional, manual financial reporting into a digital system. SISKEUDES is user-friendly and accessible, even to operators who are not experts in accounting. The system uses a Microsoft Access database and is portable, while small-scale village financial transactions can utilize SQL Server for mid-scale transactions.

METHODS

In this research, the method used is a qualitative method with inductive analysis. Qualitative research methods are often referred to as naturalistic research methods because the research is conducted in a natural setting (Sugiyono, 2019). According to Sugiyono (2019), qualitative research is a method grounded in post-positivist philosophy, used to investigate natural objects where the researcher acts as the key instrument. Data collection is done through triangulation (a combination of techniques), data analysis is inductive/qualitative, and the results of qualitative research emphasize meaning rather than generalization.

Moleong (2017:6) describes qualitative research as research intended to understand phenomena experienced by the research subjects, such as behavior, perceptions, motivations, actions, and others, in a holistic manner, using descriptions in the form of words and language within a natural context, and utilizing various natural methods.

According to Sugiyono (2019), there are three primary data collection techniques in this research:

1. Interviews
2. Observation
3. Documentation

The qualitative approach in this research aims to describe and elaborate on how the SISKEUDES application is implemented in village financial management as an effort to improve the performance of village officials. This study focuses on the role of village government officials in the implementation of the SISKEUDES application in Luwuk Sampun Village, Tualan Hulu District, East Kotawaringin Regency. The research uses the implementation theory proposed by George C. Edwards III, which includes four indicators: Communication,

Resources, Disposition, and Bureaucratic Structure, as applied in the implementation of the SISKEUDES application.

RESULTS AND DISCUSSION

Profile of Luwuk Sampun Village

Luwuk Sampun Village is one of the definitive or local parent villages located in the Tualan Hulu District, East Kotawaringin Regency. Geographically, Luwuk Sampun Village covers an area of 34.56 hectares, consisting of 1 RW (neighborhood) and 5 RT (sub-neighborhoods), with territorial boundaries as follows.

Table I: Boundaries of Luwuk Sampun Village

Direction	Neighboring Village	District	Regency
North	Tanjung Jorong	Tualan Hulu	East Kotawaringin
South	Merah	Tualan Hulu	East Kotawaringin
East	Mekar Sari/Tb. Koling	Tualan Hulu/ Cemapaga Hulu	East Kotawaringin
West	Gunung Makmur/ Wonosari	Antang Kalang/ Tualan Hulu	East Kotawaringin

The distance from Luwuk Sampun Village to the Tualan Hulu District capital is approximately 0.5 km, to the regency capital approximately 145 km, and to the provincial capital of Central Kalimantan in Palangka Raya approximately 210 km. The introduction of financial autonomy offers connectivity and opportunities for each region to manage its finances. It is crucial to prioritize transparency and trust in financial management at both central, regional, and village levels. This is a significant issue that must be addressed seriously. In the context of village governance, based on the legal foundation outlined in Law No. 6 of 2014 on villages, there has been significant influence on governance, development, and community empowerment at the village level. Consequently, enhancing the capacity of village governments to manage and utilize village resources, such as village finances and administrative apparatus, is necessary.

Indicators for Evaluating SISKEUDES Application Implementation

To manage village finances transparently and accountably, integrity is required from the village government, particularly the village head and officials. The capacity of village officials in financial management necessitates sound administrative practices and comprehensive oversight by the government. This is realized through the implementation of the SISKEUDES application.



Figure 1. Main Menu Dashboard of the SISKEUDES Application

SISKEUDES is an application designed to create accountable, transparent, and participatory village financial management. The application aims to enhance the capacity of village governments in managing and reporting village financial information. However, in its implementation, several issues and obstacles have been encountered. Therefore, this research seeks to further explore and examine the implementation and use of the SISKEUDES online application in Luwuk Sampun Village, Tualan Hulu District, East Kotawaringin Regency. To evaluate the implementation of the SISKEUDES application in this study, the researcher adopts the implementation theory proposed by George C. Edwards III, which involves four indicators: Communication, Resources, Disposition, and Bureaucratic Structure, as follows:

1. **Communication in the Implementation of SISKEUDES in Luwuk Sampun Village**

Communication plays a vital role in improving organizational productivity and achieving the desired objectives. Effective communication is the key to collaboration and teamwork in building a more robust and structured system. In financial management, beyond the availability of resources, communication is crucial for fostering constructive interaction between leaders (stakeholders) and staff (village officials). According to Rivan and Maksum (2019), communication is a critical dimension that affects an organization's procedural financial management system, including communication between superiors and subordinates.

In the implementation of the SISKEUDES application, communication is essential as village officials must coordinate and consult during the planning and revision of the Village Budget (APBDes). The communication process is part of the SISKEUDES implementation. Village officials work directly with the Village Consultative Body (BPD) in planning and revising the APBDes.

The village secretary stated in an interview: “In Luwuk Sampun Village, communication runs smoothly without any blockage or restriction, whether between the BPD, village head, village officials, SISKEUDES admin or operator, and residents. Communication occurs according to the rules and mechanisms. In planning and revising the APBDes, communication and consolidation are carried out through the Village Development Planning Meetings (MUSREMBANGDES), involving all elements, including local residents. Village meetings are a function of communication to ensure openness, transparency, and accountability in village budgeting and development.”

This interview indicates that effective and directed communication patterns have been established, reflecting transparency in village financial management and development.



Figure 2. Interview with the Secretary and Treasurer of Luwuk Sampun Village

The communication aspect in implementing SISKEUDES in Luwuk Sampun Village should aim to increase information transparency and maintain accountability through structured and open collaboration with all relevant stakeholders. Based on the interviews, it can be concluded that communication in the implementation of SISKEUDES is going well. However, observations by the researcher revealed that the village head acts as the SISKEUDES operator instead of the village treasurer, which is not in line with general procedures. Typically, the village treasurer is responsible

for inputting financial data, managing the system, and reporting to the village head. However, internal issues within the village government have led the village head to take on this role.

2. **Resources in the Implementation of SISKEUDES in Luwuk Sampun Village**

The success of SISKEUDES depends on the availability of sufficient resources, including village apparatus, infrastructure, and supporting resources. Kiki Rizki Ramadhan et al. (2022) explain that resources encompass skills, organizational processes, expertise, information, and knowledge. In the context of SISKEUDES, the system facilitates planning, data input, and financial reporting. However, Luwuk Sampun Village faces several resource-related challenges, including task overlap, inadequate infrastructure, and limited internet access, which impact the system's implementation.

3. **Disposition in the Implementation of SISKEUDES in Luwuk Sampun Village**

Disposition refers to the attitudes and commitment of village officials in implementing the SISKEUDES application. Successful implementation depends on the awareness, skills, attitudes, and support of the village apparatus. However, the study found that these factors were not fully realized due to inadequate understanding of the system's workflow and a monopolistic approach by the village head, which hindered the participation of other officials.

4. **Bureaucratic Structure in the Implementation of SISKEUDES in Luwuk Sampun Village**

Bureaucratic structure is vital in policy implementation as it relates to the mechanisms, workflow, authority distribution, and coordination within the organization. The study found that the bureaucratic structure in Luwuk Sampun Village is inefficient due to the village head's central role in managing the SISKEUDES system without delegating tasks to relevant officials. This reflects a lack of skills, expertise, and training among the village apparatus, contributing to inefficiencies in the system's implementation.

SISKEUDES Application Implementation in Improving Village Apparatus Performance in Luwuk Sampun Village

While the implementation of SISKEUDES has proceeded in line with established mechanisms, the research reveals that it has not been fully optimized in enhancing the performance of village officials.

Several key issues were identified:

1. **Management Aspect**

SISKEUDES facilitates proper financial management by allowing for quicker and more accurate budgeting, recording, and reporting. However, in practice, the village head handles the system, leading to delays and inconsistencies, preventing other officials from developing their competencies.

2. **Transparency Aspect**

The SISKEUDES system helps to increase transparency, thereby fostering public trust. However, interviews revealed issues related to transparency within the village government, as some officials are excluded from detailed financial information.

3. **Training and Technology Mastery**

The village officials in Luwuk Sampun have limited technological proficiency, and the village head's reluctance to delegate responsibilities hinders their participation in SISKEUDES training. This has negatively impacted the overall effectiveness of the system.

In conclusion, while the SISKEUDES application has been implemented in Luwuk Sampun Village, several challenges related to communication, resources, disposition, and bureaucratic structure need to be addressed to optimize its effectiveness in improving the performance of village officials.

CONCLUSION

This research allows us to draw several conclusions about the implementation of the SISKEUDES application in enhancing the performance of village officials with a case study in Luwuk Sampun Village, Tualan Hulu Subdistrict, East Kotawaringin Regency. Based on the research findings and the compilation of implementation indicators proposed by George C. Edward III, it can be concluded that the implementation of the SISKEUDES application in enhancing the performance of village officials in Tualan Hulu Village has not been properly and optimally executed. This conclusion is supported by several indicators, such as Communication, where the role of communication in the implementation of the SISKEUDES application in Luwuk Sampun Village has been quite well executed. Communication has also involved the local community as a means to channel aspirations and as a form of public participation, interactions that occur during communication and consolidation through the Village Development Planning Forum (MUSREMBANGDES) involving all elements up to the local residents; this indicator is considered to be functioning well.

Furthermore, research concerning resources in the implementation found that there is a bureaucratic structure weakness related to the skill and quality gap in Luwuk Sampun Village, evident from the lack of competence, expertise, and understanding of village apparatus regarding SISKEUDES, and insufficient support from the Village Head for the cadreship of village apparatus.

Additionally, the disposition indicator in the implementation of the SISKEUDES application in Luwuk Sampun Village is not maximal or less effective, based on the discovery of a lack of understanding among village apparatus about the SISKEUDES workflow, and the attitude and motivation which have not fully directed towards enhancing the capability of village officials but seemed biased towards the individualistic interest of the Village Head as the manager and operator

of the SISKEUDES application. A similar issue occurs with the bureaucratic structure indicator in implementation and the research findings suggest it is not functioning well, despite the coordination that exists between the village head as a leader towards subordinates like the mechanism for carrying out daily government tasks, coordination within institutions, and other assignments given by the leader. However, matters involving village financial management on the SISKEUDES application are directly handled by the Village Head as manager. Ideally, the leader should serve as an advisor, motivate subordinates, and control the continuity of policy rather than becoming the manager and operator of the SISKEUDES application directly without giving authority to subordinates for cadreship.

Moreover, based on research findings explained in the above indicators adopting the implementation theory proposed by George C. Edward III, it is also concluded that the implementation of the SISKEUDES application in enhancing the performance of village officials in Luwuk Sampun Village is still very lacking, not functioning well and optimally due to several issues found in management, transparency, and training and mastery of technology aspects.

Here are some recommendations to optimize the implementation of the SISKEUDES application in enhancing the performance of village officials:

1. Continuously optimize the role of more effective communication by creating space for residents and relevant parties in the management of the village financial system, from the initial planning stage to the finalization of reporting achievements. Effective communication will provide a mechanism for openness in efforts to enhance transparency and accountability in the management of the budget and village finances;
2. The Sub-district Government should conduct direct investigations concerning field findings and immediately provide special assistance before causing prolonged impact, which could reduce the satisfaction level of village residents towards the performance of village officials;
3. The Sub-district Government should play a role in enlightening and providing insights to the Village Head to create a comfortable and conducive work environment by granting rights and authority to subordinates with appropriate job descriptions to build trust as operators of the SISKEUDES application;
4. Provide opportunities for village apparatus within the village bureaucratic structure to receive training, or technical BIMTEK as a manifestation of equalizing quality and preparing for sustainable cadreship;
5. Frequently conduct evaluations and internal meetings to create togetherness within the village apparatus thereby enhancing synergy and camaraderie.

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