
**Analysis of The Implementation of the Village Financial System (Siskeudes) in
Improving the Accountability of Village Financial Management**

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Abstract

Transparent and accountable village financial management is an important factor in realizing good village governance. Along with the increasing allocation of village funds from the central government, a system is needed that can support village financial management effectively and in accordance with applicable regulations. The Village Financial System (Siskeudes) is an application developed by the Financial and Development Supervisory Agency (BPKP) in collaboration with the Ministry of Home Affairs to assist village governments in the planning, budgeting, implementation, administration , reporting, and accountability of village finances. This study aims to analyze the implementation of the Village Financial System (Siskeudes) in improving the accountability of village financial management. The research method used is a literature study by reviewing various scientific journals, books, and laws and regulations relevant to village financial management. The results show that the implementation of Siskeudes can improve the quality of village financial management through more systematic transaction recording, faster and more accurate preparation of financial reports, and increased transparency in the use of village funds. In addition, Siskeudes also supports the monitoring and evaluation process by local governments and the community. However, the implementation of Siskeudes still faces several obstacles, such as limited human resource competency, a lack of technical training for village officials, and limited information technology infrastructure in some areas. Therefore, capacity building of village officials and adequate technological support are needed to ensure optimal and sustainable implementation of Siskeudes.

Keywords: Siskeudes, Accountability, Village Finance, Transparency, Village Funds.

INTRODUCTION

Villages are a crucial element in the Indonesian government structure, playing a strategic role in supporting national development. By granting broader authority to village governments, it is hoped that development can be implemented more effectively and in accordance with the needs of local communities. The enactment of Law Number 6 of 2014 concerning Villages is a significant milestone in strengthening the position of villages as subjects of development. This law grants villages the authority to regulate and manage government affairs and community interests based on community initiatives, ancestral rights, and customs recognized in the national government system (Law Number 6 of 2014).

Since the implementation of the village fund policy, the central government has allocated a substantial budget to all villages in Indonesia. Village funds are provided with the aim of improving community welfare, reducing development disparities, and strengthening the village economy. The substantial funds received by villages require village governments to have strong financial management skills to ensure effective, efficient, transparent, and accountable use of available funds . According to Mardiasmo (2021), public sector financial management must be based on the principles of accountability and transparency so that every budget allocation can be accounted for to the public.

Good governance. governance). Village governments are not only responsible for planning and implementing development programs, but are also required to prepare accountability reports on the use of funds received. In practice, village financial management often faces various challenges, such as limited human resources, a lack of understanding of financial administration, and a weak oversight system. According to Mahmudi (2019), public accountability is the government's obligation to account for the success or failure of implementing programs funded by the public budget.

To support better village financial management, the government, through the Financial and Development Supervisory Agency (BPKP), and the Ministry of Home Affairs, developed the Village Financial System (Siskeudes). This application is designed to assist village governments in carrying out the entire financial management process, from planning, budgeting, implementation, administration , reporting, and accountability. According to BPKP (2023), Siskeudes is an application system aimed at improving the quality of village financial governance by presenting more accurate, timely, and integrated financial data and information.

The implementation of the Village Financial Management System (Siskeudes) is a form of digitalization of village government administration aimed at improving the efficiency and effectiveness of financial management. Through this system, village governments can systematically record financial transactions, simplifying the process of preparing financial reports. Furthermore, the data stored in the system can be used as a basis for monitoring by local governments and other supervisory institutions. According to Home Affairs Ministerial Regulation No. 20 of 2018, village financial management must be implemented based on the principles of transparency, accountability , and participation , and carried out in an orderly and disciplined manner.

Accountability is a key principle in village financial management. Accountability demonstrates the village government's obligation to account for all use of funds from the community and the central government to relevant stakeholders. According to Mardiasmo (2021), public accountability extends beyond the submission of financial reports to include accountability for the achievement of the goals and results of each program. Therefore, implementing a system that supports accountability is crucial in village financial management.

Besides accountability, transparency is also a crucial factor in village financial management. Transparency allows the public to understand and monitor the use of village funds, thereby preventing misappropriation. According to Sedarmayanti (2020), transparency is a form of government openness in providing the public with access to information regarding policies and the use of public resources. Through transparency, the public can participate in overseeing village development.

The implementation of the Village Financial Management System (Siskeudes) is considered capable of increasing transparency because all village financial data is systematically documented and accessible in accordance with applicable regulations. This system enables village governments to produce financial reports more quickly and accurately than manual systems. Furthermore, the use of information technology in village financial management can also reduce the risk of recording errors and data manipulation. According to research conducted by Fitriani and Rahman (2022), the use of Siskeudes has a positive impact on the quality of financial reports and the level of accountability of village governments.

Despite this, the implementation of the Village Financial Management System (Siskeudes) still faces various challenges in the field. One major obstacle is the limited competence of village officials in operating information technology-based applications. Not all

village officials have adequate educational backgrounds or experience in accounting and information technology. According to research conducted by Prasetyo (2021), human resource capacity is a crucial factor in determining the success of Siskeudes implementation in village financial management.

Besides limited human resources, another frequently encountered obstacle is the lack of training and mentoring for village officials. Lack of ongoing training results in some village officials having difficulty understanding system updates and regulatory changes. According to Sugiyono (2023), improving human resource capacity through education and training is a crucial step in increasing the effectiveness of program or policy implementation.

The availability of information technology infrastructure is also a factor influencing the success of Siskeudes implementation. Some villages in remote areas still face internet network constraints and limited computer hardware. This situation hinders the optimal input and reporting of financial data. According to Kurniawan (2022), the success of digitalizing public services is greatly influenced by the readiness of the technological infrastructure available in each region.

Various previous studies have shown that the implementation of the Village Financial Management System (Siskeudes) has a positive impact on village financial management. Research conducted by Andriani and Nugroho (2021) found that the use of Siskeudes can increase the effectiveness of village fund management and strengthen the village government's internal control system. Meanwhile, research by Rahmawati (2023) showed that the implementation of Siskeudes contributes to increased transparency and accountability in village financial management.

Although numerous studies have explored the Village Financial Management System (Siskeudes), examining its role in improving accountability in village financial management remains relevant. This is due to the continued development of village fund management policies and increasing public demand for transparency in public budget use. Furthermore, each village has different characteristics and levels of readiness to implement a financial information system, which can lead to varying implementation outcomes.

Based on the above description, this study was conducted to analyze the implementation of the Village Financial System (Siskeudes) in improving accountability in village financial management. This study is expected to provide a more comprehensive picture of the benefits, challenges, and factors influencing the success of Siskeudes implementation. The results of this study are also expected to serve as evaluation material for village governments, regional governments, and related parties in efforts to improve the quality of transparent, effective, and accountable village financial governance

RESEARCH METHODS

This research uses a literature study method (library). This research uses a qualitative descriptive approach. This method is used to analyze the implementation of the Village Financial System (Siskeudes) in improving accountability in village financial management based on various relevant literature sources. According to Sugiyono (2023), qualitative research aims to understand and describe a phenomenon in depth based on data obtained from various sources.

The data used in this study is secondary data obtained from scientific journals, books, laws and regulations, and official documents related to the Village Financial System (Siskeudes) and village financial management. Data collection techniques were conducted through

documentation studies by reviewing various literature relevant to the research topic. According to Zed (2018), literature studies are a data collection method conducted through the review of various written sources related to the research object.

The data analysis technique used was qualitative descriptive analysis, which involved collecting, categorizing, and interpreting the data obtained to draw conclusions regarding the role of the Village Financial Management System (Siskeudes) in improving accountability in village financial management. The results of the analysis were then presented in a systematic manner in accordance with the research objectives.

RESULTS AND DISCUSSION

The implementation of the Village Financial System (Siskeudes) is one of the government's efforts to improve the quality of village financial management. Siskeudes is designed to assist village governments in carrying out all stages of financial management, from planning and implementation to administration , reporting, and accountability. According to the Financial and Development Supervisory Agency (BPKP) (2023), the use of Siskeudes aims to create more effective, transparent, and accountable village financial management in accordance with applicable regulations.

The implementation of the Village Financial Management System (Siskeudes) makes it easier for village officials to record and manage financial transactions. Prior to this system, most village financial administration was done manually, making it prone to recording errors and delays in reporting. With Siskeudes , all financial transactions can be recorded systematically and integrated, resulting in more accurate and accountable financial reports. According to Rahmawati (2023), the use of Siskeudes can improve the quality of village financial administration by presenting more organized and easily accessible data.

From an accountability perspective, the implementation of the Village Financial Management System (Siskeudes) plays a crucial role in supporting accountability in village fund management. This system assists village governments in preparing budget realization reports and accountability reports in a timely manner. Accountability is facilitated because all financial data is stored in the system and can be retrieved if needed for audits and evaluations. According to Mardiasmo (2021), accountability in the public sector can be enhanced through the use of information systems capable of producing accurate and reliable reports.

In addition to improving accountability, the Village Finance System (Siskeudes) also supports transparency in village financial management. Transparency can be seen in the ease with which village governments present information regarding the use of village funds to the public. Systematically organized information allows the public to understand how village funds are being used to support various development and community empowerment programs. According to Sedarmayanti (2020), transparency is a key principle of good governance because it can increase public trust in the government.

However, the implementation of Siskeudes still faces several challenges. One frequently encountered obstacle is the limited ability of village officials to operate the application. Not all village officials have adequate educational backgrounds or skills in information technology. According to Prasetyo (2021), the quality of human resources is a critical factor influencing the success of information systems implementation in government organizations.

Besides limited human resources, another obstacle is the lack of supporting facilities such as computers and adequate internet access, especially in remote villages. This situation can hamper data entry and financial reporting. Therefore, government support in the form of training, mentoring, and the provision of adequate information technology facilities is needed to ensure optimal implementation of the Village Financial Management System (Siskeudes).

Overall, the implementation of the Village Financial System (Siskeudes) has made a positive contribution to improving accountability in village financial management. Through an integrated system, village governments can manage finances in a more orderly, transparent manner, and in accordance with applicable regulations. Thus, Siskeudes is a crucial instrument in realizing good and responsible village financial governance.

CONCLUSION

Based on the results of the study, it can be concluded that the implementation of the Village Financial System (Siskeudes) plays a crucial role in improving accountability in village financial management. Siskeudes assists village governments in implementing planning, administration , reporting, and financial accountability more effectively and systematically. Furthermore, the use of Siskeudes can increase transparency and simplify the monitoring process for village fund use.

While the implementation of the Village Financial Management System (Siskeudes) offers numerous benefits, several challenges remain, such as limited human resource competency and inadequate information technology facilities. Therefore, capacity building of village officials through ongoing training and adequate infrastructure support is necessary to ensure optimal and sustainable use of Siskeudes, supporting accountable and transparent village financial governance

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