



# Analysis of the village financial system (SISKEUDES) in accountability of village funds and government performance in Singopadu Village

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## ABSTRACT

This village financial system (Siskeudes) was created by the Financial and Development Supervisory Agency (BPKP) in June 2015 in West Sulawesi. The Village Financial System (Siskeudes) has a crucial role in increasing the accountability of village funds and the performance of village governments. This research is a qualitative research which was carried out by means of independent interviews with the parties concerned regarding written information which discussed "Village Financial System Analysis (SISKEUDES) in Village Fund Accountability and Village Government Performance in Singopadu Village". This research uses a descriptive-qualitative approach so that in carrying out research to reach natural conclusions, interviews, observations and field documentation must be carried out. The location of this research is the Singopadu Village Government, Tulangan District, Sidoarjo Regency. The results of the research provide an explanation of the implementation of the Singopadu Village Government regarding the Village Financial System (SISKEUDES).

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## 1. INTRODUCTION

The village is a place for community voice complaints in providing development efforts for each village and has a central role in the development and economic development of a country (Ando dkk., 2023). As the most basic layer of village government, it has the main responsibility for managing resources, providing community services, and advancing community welfare at the village level. Villages are regulated in the Village Government Regulation (PERMENDES), namely Law Number 06 of 2014, concerning villages, which states that the village government has the authority to govern village government affairs and the interests of the community. And in this case the village government also has the authority to provide provisions and determine priorities for village fund needs. Village funds have become one of the main tools used by village governments in carrying out development programs and community services (Journal of Management, 2023).

Village funds are something that can be a benchmark for the success of an area. In a journal, (Lista, 2021) stated that "Village funds are an indicator to provide a form of achievement for a village called Good Village Governance or good village governance, namely a village which in managing village funds or village finances goes hand in hand with every village development". Managing village funds is not a very easy task. In an increasingly complex environment and increasing demands for transparency and accountability (Rezeki & Arnova, 2019). In this context, the Village Financial System (Siskeudes) emerges as a potential solution to improve village fund management and government performance. The village financial system (Siskeudes) is a financial information system implemented at the village level to make it easier for village governments to manage village finances, starting from the planning, budgeting, reporting and accountability stages (Lestari, 2023; Trisnadewi dkk., 2020).

The village financial system application (Siskeudes) was first initiated by the Financial and Development Supervisory Agency (BPKP) in collaboration with the government in June 2015 in the villages of West Sulawesi. The village financial system (Siskeudes) according to Minister of Home Affairs Regulation (Permendagri) Number 20 of 2018, has advantages and disadvantages (NEGERI & PEMBANGUNAN, 2018). This village financial system (Siskeudes) application has the advantage of making it easier for village governments to manage village fund finances. The disadvantages or weaknesses of the village financial system (Siskeudes) are that this application is still fairly complicated for some village governments and sometimes errors often occur in the system. In 2017, 33 Provinces and 413 Regencies or Cities spread across 64,765 Villages or around 86.39% of the total villages throughout Indonesia had used the Village Financial System application. However, in the same year this system carried out a system update. In achieving perfection in the performance of Human Resources, the village government and participating communities such as Village Apparatus, Village Consultative Body (BPD), Neighborhood Association (RT), Community Association (RW), and other institutions (Haqih dkk., 202M).

Researchers also made several important contributions in the field of science, including an in-depth understanding of the Village Financial System (SSISKEUDES), evaluating the accountability of Village Funds and improving the performance of village government. By deepening the relationship between Siskeudes, village fund accountability, and village government performance, this research has the potential to provide clear views for practitioners, academics, and stakeholders in order to increase efficiency, transparency, and effectiveness of village financial management. The problem formulation and research benefits. The problem formulation in this research is how the village financial system (Siskeudes) maintains accountability in the use of village funds, as well as optimizing the village government in carrying out its performance (Damayanti & Rianto, 2020). Meanwhile, benefits are divided into two types, namely theoretical benefits and practical benefits. The theoretical benefit is that the results of this research are expected to expand the development of accountability theory and the development of village government performance theory so that it can better improve the performance of village government and the accountability of village funds. The practical benefit is that the results of this research are expected to be used as evaluation material and consideration for improving accountability (Rahma & Abdillah, 2022). village funds, and improving the performance of village government.

## 2. RESEARCH METHOD

### 2.1 Types Of Research

This study used qualitative research methods. According to Sugiyono 2018, qualitative research methods are methods that are based on philosophy. This qualitative research is used to examine a natural phenomenon and cannot be carried out in the

laboratory but rather direct observation in the field. The research carried out by this author used independent interviews with the parties concerned regarding writing information which discussed "Village Financial System Analysis (SISKEUDES) in Village Fund Accountability and Village Government Performance in Singopadu Village". And this research uses a descriptive-qualitative approach so that in carrying out research to reach natural conclusions, interviews, observations and field documentation must be carried out (Kusuma & Ardhiarisca, 2022).

## 2.2 Location and Time

The location of the research carried out by researchers was in Singopadu RT Village. 01, RW. 02, Tulangan District, Sidoarjo Regency during September to November 2023. This location determination was based on factors of proximity to the research informants as well as data sources for the research object, namely the Village Financial System (SISKEUDES), and Accountability of village funds and village government performance (Alinsari dkk., 2022). The proximity function is useful in extracting information that is not easily obtained from other sources. Next, the author will show research *timeline information* ( Table 1 ) and research informants ( Table 2 ) as follows:

Table 1 . Researcher Time Line Information

No.	Research Stages and Activities	Time (month)		
	1.Preparation for Compiling Articles	1	2	3
	2.Data Collection and Collecting Data			
	3.Processing and analysis of data			
	4.Article Preparation			

Table 2 . Research Informant

NO	INFORMANT'S NAME	POSITION
1.	FAHRUDIN ERFIAN YULMI	VILLAGE HEAD
2.	AMIN	VILLAGE SECRETARY
3.	RIA LESTARI	FINANCIAL CHAIR

## 2.3 Object Of Research

### a. Village Financial System (SISKEUDES)

The Village Financial System (SISKEUDES) is a form of application mandated by village officials to simplify the Village Revenue and Expenditure Budget planning system (Ministry of Home Affairs and BPKP 2018). The research used serves to observe that the Village Financial System (SISKEUDES) can enable the finances and accountability of village funds to develop. Also, in financial management it is used to observe the performance of the village government. In the explanation above, the author will attach some documentation related to the SISKEUDES application (Ningsih dkk., 2019). The author attaches documentation of the SISKEUDES display ( Figure 1 ), the SISKEUDES Log In display ( Figure 2 ) and the SISKEUDES menu display ( Figure 3 ) as follows :



Figure 1 . SISKEUDES view

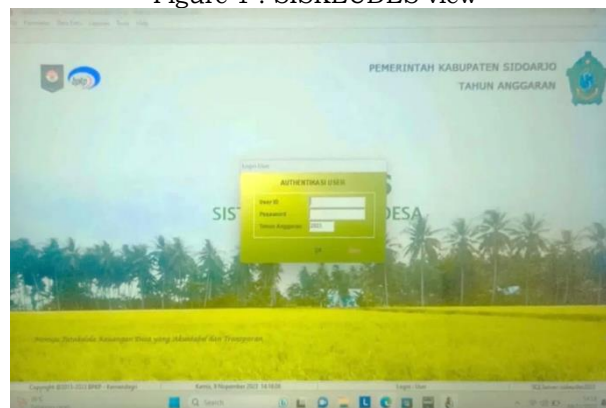


Figure 2. SISKEUDES Log In Display

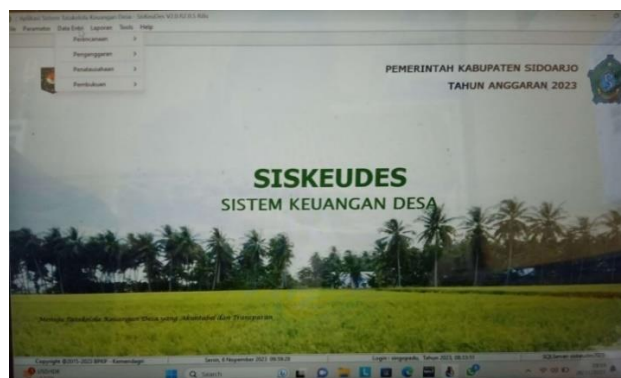


Figure 3 . SISKEUDES menu

#### b. Village Fund Accountability

Accountability is a form of responsibility for reporting an agency or institution in managing activities (Putri, 2020). In this case, it takes the form of providing, presenting and reporting on village fund management. Village funds are a source of village income and expenditure which is disbursed to fulfill funds for village development activities which come from the Village Revenue and Expenditure Budget (Dewi, 2023). Based on the brief explanation above, we can see that village fund accountability is a financial accountability report used to manage village development and development activities. The

following is documentation of an example of the realization of village fund accountability, namely the construction of paving in each RT ( Figure 1 ) as follows :



Figure 4 . Realization of Village Fund Accountability

### c. Government Performance

Village government performance is an achievement or target carried out by village agencies with activities or development of village facilities to support community prosperity (Alqi Faizah & Retnosari, 2023). Activities and development of facilities must be in line with the management of village funds and the appropriate application of the village financial system will ensure smooth development and activities. Therefore, this research will provide a form of evidence related to the village financial system (Siskeudes) in maintaining accountability in the use of village funds. Identifying obstacles faced by village governments in carrying out their performance (Irianto dkk., 2023).

### d. Data Collection Technique

The technique used by the author is research carried out by triangulation of the results of interviews, observations and documentation of data which is the object of research, so that the data can be collected in detail and in real terms. And the method of drawing conclusions used is tentative or uncertain.

## 3. RESULTS AND DISCUSSIONS

The Village Financial System (SISKEUDES) is a form of financial management whose management uses a system that directly uses applications from the central government to facilitate the recording and planning of village fund (Ramadhika Dwi Poetra, 2019). The location of the research carried out by the author was the Singopadu Village Hall Office, Tulangan District, Sidoarjo Regency. The author will explain the results of independent interviews conducted by several informants related to the objects of research carried out, including:

"The village financial system or what is usually called Siskeudes is already well operational. Every expenditure or receipt report is always reported in Siskeudes. This system is very helpful for financial leaders in managing village finances and increasing village financial accountability, for example accountability reporting. This system has a role in managing village finances, such as managing the allocation of village funds, village funds and other sources of funds. Meanwhile, Siskeudes' role is also important in the performance of the village government, helping to carry out its duties and responsibilities such as village administration and others. (interview conducted on November 3 (Fahrudin Erfian Yulmi, 2023) at 11.00 WIB at the Singopadu village hall office with Mr. Fahrudin Erfian Yulmi as Head of Singopadu Village)".

Based on the explanation above, it provides an opinion that the Village financial system (SISKEUDES) is a system that is able to support accountability of village funds, as well as providing positive effects related to the performance of the Singopadu village

government. We will provide a detailed explanation based on the results of an interview with the Head of Village Financial Affairs, namely Mrs. Ria Lestari.

"The operation of the Village Finance System (SISKEUDES) application is a new system that exists to provide improvements in accountability, transparency and includes recording village funds, allocation of village funds, as well as developing village government performance. "The management of this application is also implemented well and always provides a platform for technical guidance and training" (interview conducted on November 3 (Lestari, 2023) at 13.00 WIB at the Singopadu village hall office with Mrs. Ria Lestari as Head of Financial Affairs)"

Based on the results of the interview above, it explains the important role of village financial management using SISKEUDES, the village financial system, which is very helpful in managing village revenue, expenditure and financial reporting. This management includes recording the receipt and use of village funds such as village funds, village fund allocations, and other sources of village income.

The role of the village apparatus or government in the performance of the village financial system is very helpful in structuring village administration, facilitating task planning, and also improving overall performance. Overall such as staff, duties and responsibilities.

The existence of Siskeudes can increase accountability in village financial management such as financial transparency, more accurate recording, faster and more precise reporting, better internal control. So that Singopadu village has a very good village financial system in operation. Furthermore, an additional interview from Mr. Amin as Village Secretary stated that:

"In my opinion, the operation of Siskeudes is very good, because the accountability reporting is always good. In managing village finances, Siskeudes is very helpful and can increase accountability and transparency of village finances. In my opinion, Siskeudes' role in managing village funds is very important, because every management of revenue and expenditure of funds is always reported. Meanwhile, Siskeudes' role in developing village government performance is also has an important role in carrying out its responsibilities. (interview conducted on November 3 (Amin, 2023) at 14.00 WIB at the Singopadu village hall office with Mr. Amin as Secretary of Singopadu Village)"

The explanation explains that the influence of a Village Financial System really provides good development for financial management as well as improving the performance of village government.

Derived from the results of interviews conducted by several informants, it explains an understanding that managing village funds using the Siskeudes application is able to provide an increase in the accountability of reporting village funds, as well as improving performance within the scope of village government. This explanation is in line with research from (KASIM, 2022) which provided results in a study in Gowa Regency, Makassar explaining that the implementation was very good, so that village fund management was very relevant and well structured. Research by (Safelia, 2023) explains that positive performance involvement will create a form of good management of the Village Financial System. Apart from that, in the research of (Simamora dkk., 2023) explains that good internal performance control and financial management using an appropriate Village Finance System will provide an increase in accountability and performance of village officials. Research by (Watulingas dkk., 2019) explains that the form of financial control using the Village Financial System is able to provide an increase in the accountability of village funds. Apart from that, research by (Wardani & Andriyani, 2018) explains that the village financial system plays an important role in accountability and optimizing government performance.

Based on the results of several studies discussing the Village financial system (SISKEUDES) in the accountability of village funds and the performance of village

government. provide positive explanations and SISKEUDES provides improvements in terms of accountability of village funds as well as in terms of improving village government performance. Apart from that, the Singopadu village government provides flexibility and provides facilities for development and improvement in the accountability of village funds and the performance of village government.

#### 4. CONCLUSION

The results of the research carried out based on data that has been collected by the author provide an explanatory point in the analysis carried out, namely in the Singopadu Village Government, Tulangan District, Sidoarjo Regency, providing an explanation that the basis of the financial system using this application is a system developed by the Central Government . The implementation of the Singopadu Village Financial System (SISKEUDES) has been operated well and is able to have a positive effect on increasing the accountability of village funds and also the stability of village government performance.

The Village Financial System (SISKEUDES) is a form of reform carried out to facilitate village financial management that is more efficient, transparent and highly accountable, so that the management of village funds can be maximized well and the performance of the village government is able to provide effort in carrying out its responsibilities. This research provides valuable insight into the role of the Village Financial System (SISKEUDES) in the context of village fund accountability and village government performance. Researchers also provide suggestions for further research, including using broader methods and more comprehensive data collection.

This research also provides several important contributions in the field of science, including an in-depth understanding of the Village Financial System (SISKEUDES), evaluating the accountability of Village Funds and improving the performance of village governments. By exploring the relationship between the village financial system (SISKEUDES), village fund accountability, and village government performance, this research has the potential to provide clear views for practitioners, academics, and stakeholders in order to increase efficiency, transparency, and effectiveness of village financial management.

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