

Implementation Of The Village Financial System (Siskeudes) In Village Financial Management In Nagori Pamatang Asilom Gunung Malela Subdistrict Simalungun Regency

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ABSTRACT

This research aims to analyze the implementation of the Village Financial System (Siskeudes) in village financial management and identify supporting and inhibiting factors in its implementation in Nagori Pamatang Asilom, Gunung Malela District, Simalungun Regency. This study uses a qualitative method with a descriptive approach. Data collection techniques are carried out through in-depth interviews, observation, and documentation. Research informants consist of Pangulu, Nagori Secretary as Siskeudes operator, Kaur Keuangan, Head of BPD, Village Facilitator, and Head of PMN Gunung Malela District.

The research results show that the implementation of the Village Financial Management System (Siskeudes) in Pamatang Asilom Village has been running well in the planning, implementation, and administration stages, as well as reporting and accountability of village finances. The implementation of Siskeudes helps the village government record financial transactions in an orderly manner, compile reports systematically, and increase transparency and accountability in village financial management. However, several obstacles remain in its implementation, including limited internet and VPN networks, power outages, and limited human resources in operating the Siskeudes application. To overcome these obstacles, the village government has undertaken various efforts such as coordinating with village facilitators, participating in training and technical guidance, improving supporting facilities, and conducting regular data backups.

Keywords: *Implementation, Siskeudes, Village Financial Management, Nagori.*

I. INTRODUCTION

Village governments play a strategic role as the spearhead of development and public services at the local level. With the implementation of village autonomy through Law Number 6 of 2014 concerning Villages, villages have gained greater authority to regulate and manage their own interests, including in managing village finances. However, the increasing allocation of village funds demands a financial management system that is transparent, accountable, and in accordance with the principles of good governance. To address this need, the Financial and Development Supervisory Agency (BPKP) and the Ministry of Home Affairs developed the Village Financial System (Siskeudes), an application designed to assist village governments in planning, implementing, administering, reporting, and accounting for village finances.

Pamatang Asilom Village, Gunung Malela District, Simalungun Regency has implemented the Siskeudes application in its financial management process. Initially, Siskeudes was introduced in 2016 with the Siskeudes Simulation version, but the

implementation itself was carried out in 2019 with version 2.0. The Siskeudes application itself will experience changes in version every year, until in 2024 it uses Siskeudes Online version 2.0.6 and in 2025 Siskeudes Online version 2.0.7. Based on the data from the Village Budget of Pamatang Asilom Village for the 2019–2024 period (see Appendix 1), village funds, Village Fund allocations and Regional Tax and Levy Revenue Sharing (BHPRD) change every year.

The data in Appendix 1 shows that the allocation of Village Funds in Pamatang Asilom fluctuates annually, with an increasing trend in recent years. This reinforces the importance of implementing the Siskeudes application to ensure efficient and transparent financial management. "This requires the village government to increasingly optimize the use of the Siskeudes application." The implementation of this system is expected to minimize administrative errors, accelerate the preparation of financial reports, and increase transparency to the public. However, in practice, several obstacles are still encountered, such as limited human resources of village officials in operating the application, late reporting, and a lack of technical assistance from related parties. This condition is interesting to study to determine the extent to which the implementation of Siskeudes has been effective and what factors influence its success in Pamatang Asilom Village.

II. LITERATURE REVIEW

1. Communication

Communication relates to how Siskeudes policies are communicated from the central and regional governments to village governments. Information regarding the objectives, procedures, and mechanisms for using Siskeudes must be conveyed clearly and consistently to avoid misunderstandings during implementation. Ineffective communication can lead to data input errors, reporting delays, and inconsistencies in the application's use with applicable regulations.

b. Resources

Resources include human resources, budget, and supporting facilities and infrastructure. In implementing the Village Financial Management System (Siskeudes), human resources with technical skills are a key factor. Village officials must possess the knowledge and skills to operate the Siskeudes application to ensure optimal financial management. Furthermore, the availability of internet access, electricity, and computer equipment also significantly impact the smooth use of the Siskeudes application.

c. Disposition (Attitude of the Implementer)

Disposition relates to the attitude, commitment, and willingness of village officials to implement policies. A positive attitude and strong commitment from the Pangulu and village officials will encourage consistent implementation of the Village Financial Management System (Siskeudes). Conversely, a resistant attitude or lack of awareness of the system's importance can hinder policy implementation.

d. Bureaucratic Structure

The bureaucratic structure relates to the division of tasks, authority, and work mechanisms within the village government organization. A clear division of roles between the Pangulu (village head), the Nagori Secretary, the Kaur Keuangan (finance officer), and supervisory bodies such as the BPD (village consultative body) will facilitate coordination and oversight of village financial management through the Siskeudes (village finance system).

By using Edwards III's policy implementation theory, this study analyzes the implementation of Siskeudes in Nagori Pamatang Asilom more comprehensively based on the factors that influence it.

Village financial management is not merely administrative but also a policy instrument for achieving sustainable village development. Therefore, each stage of village financial management must be implemented systematically and in accordance with statutory provisions.

2. Village Financial Management Concept

Village financial management is a crucial aspect of village governance because it directly relates to the use of public funds for the benefit of the community. According to Law No. 6 of 2014 concerning Villages and Regulation of the Minister of Home Affairs No. 20 of 2018, village financial management must be conducted transparently, accountably, and participatory, as well as in an orderly and disciplined budget.

Village Financial System (Siskeudes)

The Village Financial System (Siskeudes) is a village financial management application developed to improve transparency, accountability, and administrative order in village financial management. The application was developed by the Financial and Development Supervisory Agency (BPKP) in collaboration with the Ministry of Home Affairs in response to the increasing allocation of village funds, which demands a better and more standardized financial management system (BPKP, 2018; BPKP, 2023; Rivan & Maksum, 2019).

Before the implementation of Siskeudes (Village Finance System), village financial management was generally carried out manually, both in recording and reporting. This often led to various problems, such as recording errors, delays in financial reporting, and difficulties in monitoring and auditing. Therefore, Siskeudes is an information technology-based solution to improve village financial governance comprehensively.

Operationally, Siskeudes is designed to cover all stages of village financial management, from planning and budgeting to administration and bookkeeping, to reporting and accountability. All village financial transactions are recorded in a single, integrated system, making it easier for village officials to prepare financial reports accurately, systematically, and in accordance with applicable laws and regulations.

The implementation of Siskeudes (Village Finance System) also plays a crucial role in supporting the principles of good governance at the village level. Through this application, village governments are expected to improve the efficiency and effectiveness of village officials, minimize the potential for irregularities, and strengthen internal and external oversight of village financial management.

In the context of this research, the Village Financial Management System (Siskeudes) is the primary instrument in the financial management of Pamatang Asilom Village. Therefore, a study of the implementation of Siskeudes is essential to determine the extent to which this system has been implemented and the factors influencing its success in supporting village financial management.

3. The Purpose of Implementing Siskeudes

The implementation of the Village Financial System (Siskeudes) aims to support village governments in realizing transparent, accountable, orderly village financial

management that complies with statutory provisions. Siskeudes is expected to improve village financial governance through the use of an integrated information system (BPKP, 2018; BPKP, 2023; Rivan & Maksum, 2019).

Specifically, the goal of implementing Siskeudes is to increase transparency in village financial management, allowing information on budget planning and implementation to be presented clearly and systematically. This transparency is crucial as a form of openness by village governments to the public and as a means of public oversight of the use of village funds.

Furthermore, Siskeudes aims to improve village government accountability in managing village finances. Through digitally documented financial transaction recording, village governments can prepare more accurate and timely financial reports, thereby facilitating evaluation and auditing by local governments and supervisory authorities.

Another goal is to ensure orderly village financial administration. With a standardized recording and reporting format, Siskeudes assists village officials in implementing financial management systematically and in accordance with established procedures. This is expected to minimize administrative errors and potential irregularities in village financial management.

4. Benefits of Implementing Siskeudes

The implementation of Siskeudes (Village Financial Management System) provides various tangible benefits for village governments and communities. One of the main benefits is improving the quality of village financial governance through a more structured and integrated administration system.

For village governments, Siskeudes (Village Finance System) assists in the preparation of more organized, systematic, and timely financial reports. All financial transactions are recorded automatically, minimizing recording errors and expediting the village financial accountability process.

Furthermore, the use of Siskeudes (Village Finance System) also plays a role in increasing transparency and accountability in village fund management. Communities can obtain clearer information about village budget use, thereby increasing public trust in village government.

Another benefit of implementing Siskeudes is the availability of well-documented village financial data that can be used for evaluation and village development planning in subsequent years. Thus, Siskeudes is not only useful for administrative purposes but also serves as a basis for decision-making in village development.

III. RESEARCH METHODOLOGY

The type of research used in this study is descriptive qualitative research, namely research that aims to describe, in depth and systematically, the implementation of the Village Financial System (Siskeudes). This study focuses on the implementation process of the Village Financial System (Siskeudes) application in the financial management of Pamatang Asilom Village, Gunung Malela District, Simalungun Regency.

Research informants were determined by purposive sampling, namely selected based on consideration of their role, involvement, and knowledge regarding the implementation of Siskeudes in managing village finances.

IV. RESULTS AND DISCUSSION

1. Presentation of Research Data

This research data presentation contains the results obtained by the researcher during their research in Nagori Pamatang Asilom. The data were obtained through interviews, observations, and documentation conducted with village officials and related parties directly involved in village financial management.

The data presented focuses on the implementation of the Village Financial System (Siskeudes) in the financial management of Nagori Pamatang Asilom. The data is presented descriptively, featuring interview results as empirical evidence to support the research findings in the field.

2. Implementation of the Village Financial System (Siskeudes)

The implementation of the Village Financial System (Siskeudes) has been carried out as part of the village government's obligation to manage village finances in accordance with statutory provisions. Siskeudes covers all stages of village financial management, from planning and implementation to administration, to reporting and financial accountability.

a. Implementation of Siskeudes at the Planning Stage

During the planning stage, Siskeudes is used to prepare the Village Government Work Plan (RKP Nagori) and the Village Revenue and Expenditure Budget (APB Nagori). Planning data agreed upon through village deliberations is then input into the Siskeudes application as the basis for implementing village activities.

"Planning data input is carried out after the village deliberation and preparation of the RKPDes are completed, then entered into the Siskeudes application as the basis for the APBDes."

(Interview with Sri Wardani, Village Secretary, December 7, 2024)

Based on the interview results, it can be seen that the use of Siskeudes at the planning stage helps village governments in preparing budgets more systematically and in accordance with village development needs.

b. Implementation of Siskeudes in Implementation and Administration

The implementation and administration of village finances is carried out by inputting all financial transactions, spending realization, and preparing Accountability Letters (SPJ) through the administration feature available in the Siskeudes application.

As explained by the Head of Finance:

"All transactions must be recorded through the Village Finance System (Siskeudes). The SPJ format is automatically available; simply input it according to the physical evidence."

(Interview with Neny Fitri Andryani, Head of Finance, December 9, 2024)

However, in practice, technical obstacles are still encountered, especially regarding the use of online-based Siskeudes:

"We often have trouble logging in because the VPN network is difficult to connect to, especially during power outages. This makes the data syncing process slower."

(Interview with Sri Wardani, December 7, 2024)

c. Implementation of Siskeudes in Reporting and Accountability

Village financial reporting and accountability are carried out through APBDes realization reports, SPJ, and Accountability Reports (LPJ) which can be printed directly from the Siskeudes application.

The Head of Pamatang Village, Asilom, said:

"Siskeudes is very helpful in preparing reports because the format is automated and neater."

(Interview with Sujono, Pangulu, December 5, 2024)

3. Transparency and Public Oversight

As a form of transparency, the village government publishes the Village Budget and budget realization through the village information board so that it can be accessed by the public. The BPD chairman explained:

"Every time we finish compiling the budget realization, we immediately print it and display it on the information board so the public can see the budget and its realization."

(Interview with Ruswanto, S.Pd, Chairman of BPD, December 14, 2024)

4. Analysis of the Implementation of the Village Financial System (Siskeudes) Based on Implementation Factors

Based on George C. Edwards III's policy implementation theory, the success of a policy is influenced by four main factors: communication, resources, disposition (the attitude of the implementer), and bureaucratic structure. In the context of this research, these four factors are used to analyze the implementation of the Village Financial Management System (Siskeudes) in Nagori Pamatang Asilom.

a. Village Government Policies and Commitments

The implementation of Siskeudes (Village Finance System) in Pamatang Asilom Village is based on government policy requiring all villages to use the application for financial management. The Village Head, as the village financial management authority, has demonstrated a strong commitment to promoting the use of Siskeudes as the primary system for recording and reporting village finances.

This is evident in the village's internal policy, which requires all financial transactions and reporting to be conducted through the Siskeudes (Village Finance System) application. With this commitment from village leaders, village officials have a clear basis for carrying out financial management duties in an orderly manner and in accordance with applicable regulations. From Edwards III's perspective, policy clarity and leadership support are crucial factors in ensuring effective policy implementation.

b. Human Resources

Human resources are a crucial factor in the successful implementation of the Village Financial Management System (Siskeudes). In Pamatang Asilom Village, the management of the Siskeudes application is primarily the responsibility of the Finance Department. However, interviews revealed limited technical skills in operating the application, requiring the Village Secretary to actively participate in Siskeudes' implementation to ensure smooth reporting.

This situation indicates that while the number of personnel is sufficient, the quality of their competencies still needs to be improved. According to Edwards III's theory, limited implementing capacity can hinder successful policy implementation. Therefore, training and technical guidance are essential to ensure all village officials are able to operate the Village Financial Management System (Siskeudes) independently and optimally.

5. Facilities and infrastructure

Facilities and infrastructure also influence the effectiveness of Siskeudes implementation in Nagori Pamatang Asilom. The use of the information technology-based Siskeudes relies heavily on the availability of internet access, electricity, and a VPN system. Interviews revealed frequent problems with logging in and synchronizing data due to network disruptions and power outages.

These technical constraints mean that financial input and reporting processes cannot always be completed on time. From a policy implementation theory perspective, limited

physical and technological resources can hinder the achievement of policy objectives, even when the village government's policies and commitments are strong.

6. Mentoring and Supervision

Mentoring and supervision are crucial factors in ensuring that the Siskeudes (Village Financial System) implementation complies with regulations. In Nagori Pamatang Asilom, village facilitators, the Village Consultative Body (BPD), and the sub-district government, through the Head of the National Development Planning (PMN) Section, play a role in providing technical assistance and overseeing the village's financial management.

The presence of village facilitators helps village officials overcome technical challenges in using the Village Financial Management System (Siskeudes), while the Village Consultative Body (BPD) and sub-district officials act as supervisors to ensure that village funds are used in accordance with regulations. According to Edwards III's theory, clear oversight mechanisms and bureaucratic structures can strengthen the effectiveness of policy implementation.

With this analysis, the implementation of Siskeudes in Nagori Pamatang Asilom can be understood not only as an administrative activity, but as a public policy process influenced by leadership policies, apparatus capacity, facility support, and mentoring and supervision systems.

7. The Impact of the Implementation of the Village Financial System (Siskeudes) on Village Financial Governance

The implementation of the Village Financial System (Siskeudes) in Pamatang Asilom Village has had a significant impact on improving the quality of village financial governance. This impact is particularly evident in the transparency, accountability, and orderly administration of village finances.

8. Transparency

The implementation of the Village Financial Management System (Siskeudes) encourages transparency of village financial information to the public. The Pamatang Asilom Village Government regularly publishes the Village Budget (APBDes) and budget realization through the village information board, allowing the public to understand how village funds are being used. This demonstrates that financial information is no longer private but is now publicly accessible.

The use of Siskeudes (Village Finance System) also facilitates village governments in presenting clear and systematic financial data. With a standardized reporting format, the public and the Village Consultative Body (BPD) can more transparently compare budgets and actual expenditures. This aligns with the principles of good governance, which emphasize transparency as a key pillar of good governance.

9. Accountability

The Village Financial Management System (Siskeudes) plays a crucial role in strengthening accountability in village financial management. Every financial transaction is digitally recorded and properly documented, facilitating accountability to the government and the public.

This accountability is also reflected in the implementation of physical development activities funded through the Village Budget (APBDes), such as the construction of trenches, concrete rebates, and concrete slabs in Huta III. These activities are not only recorded in the Village Financial Management System (Siskeudes) financial report but are also visible to the community. Thus, there is a congruence between the financial report and the actual activities on the ground, as shown in the following table:

No	Type of activity	Location	Budget Volume/Value	Output	Benefit
1	Couple's Ditch	Huta III Simpang Asilom	238 M/ Rp. 199,824,800,-	Arranged water channels	Reducing flooding
2	Concrete Plate	Huta III Simpang Asilom	8 M/ Rp. 16,475,000	Connecting access	Smooth mobility
3	Concrete Rebate	Huta III Gg Bengkel	112 M Rp83,644,000	Neighborhood roads improve	Economic transportation
4	Concrete Rebate	Huta III, Gg Hj. Salmah	46 M Rp. 35,710,200	The road is paved	Increased mobility
5	Couple's Ditch	Huta III Gg Bengkel	112 M Rp. 25,161,800	Arranged water channels	Reduce water puddles when it rains

Detailed table of Physical Development Activities for Nagori Pamatang Asilom in 2024

The table shows that each budget use has a clear physical output and benefits, thus strengthening the accountability of village financial management.”

This condition shows that the use of Siskeudes helps ensure that village funds are used according to their intended use and can be accounted for administratively and in real terms in the field.

10. Good administration

The implementation of Siskeudes (Village Financial System) has also improved the orderliness of village financial administration. Through this application, the entire financial management process, from planning and administration to reporting, is carried out systematically and in an integrated manner.

The report formats, Accountability Letters (SPJ), and Accountability Reports (LPJ) available in Siskeudes (Village Finance System) help village governments compile financial documents more neatly and standardized. This facilitates inspections, audits, and monitoring by sub-districts and other relevant agencies.

With orderly financial administration, the village government has a strong foundation in managing and being accountable for the use of village funds professionally and in accordance with applicable provisions.

11. Obstacles and Efforts in Implementing Siskeudes

Despite its successful implementation of the Village Financial System (Siskeudes) in Nagori Pamatang Asilom, several obstacles remain that impact its effectiveness. These obstacles primarily relate to human resources and infrastructure.

One of the main obstacles is the limited internet network and VPN system, which frequently experiences disruptions, particularly during power outages. This situation hinders the optimal login and data synchronization process within the Siskeudes application, resulting in occasional delays in the preparation of financial reports. This demonstrates that the availability of technological resources remains a limiting factor in the implementation of information system-based policies.

Furthermore, obstacles also arise from the human resources aspect. Although structurally, the Head of Finance is responsible for operating the Siskeudes (Village Financial System), in practice, their technical capabilities in operating the application are still limited, requiring the Village Secretary to take on additional responsibilities. This situation indicates that the quality and readiness of the apparatus still need to be improved to ensure more effective and sustainable management of Siskeudes.

To address these various obstacles, the Nagori Pamatang Asilom government has undertaken several efforts. These include improving coordination with village facilitators and the sub-district government, participating in training and technical guidance on the use of the Village Financial Management System (Siskeudes), and improving the quality of the internet network and the availability of work equipment.

In addition, village governments also perform regular data backups to prevent data loss due to system disruptions. These efforts demonstrate the village government's commitment to continuously improving the quality of Siskeudes implementation despite various technical and resource constraints.

From the perspective of Edwards III's policy implementation theory, these steps are a form of policy adjustment through increasing resources and improving supporting facilities so that the policy objectives, namely the creation of transparent, accountable and orderly village financial management, can be achieved optimally.

V. CONCLUSION

Based on the results of research and discussion regarding the Implementation of the Village Financial System (Siskeudes) in Village Financial Management in Nagori Pamatang Asilom, Gunung Malela District, Simalungun Regency, the following conclusions can be drawn:

1. The implementation of the Village Financial System (Siskeudes) in Pamatang Asilom Village has essentially complied with applicable laws and regulations. Siskeudes is used in all stages of village financial management, from planning and implementation to administration, to reporting and financial accountability.
2. During the planning stage, the use of Siskeudes (Village Finance System) assists village governments in developing their Village Government Work Plans (RKP Nagori) and Village Revenue and Expenditure Budgets (APB Nagori) in a more systematic and structured manner. Data from village deliberations is used as the basis for inputting planning information into the Siskeudes application.
3. During the implementation and administration phase, all village financial transactions were recorded through the Siskeudes (Village Finance System) application. This application simplifies the preparation of Accountability Letters (SPJ) and financial documentation, although in practice, technical challenges related to internet connections, electricity, and VPN systems were still encountered.

4. At the reporting and accountability stage, Siskeudes makes it easier for village governments to prepare APBDs realization reports and Accountability Reports (LPJ) because the report format is available automatically and is standardized.
5. The implementation of the Village Financial Management System (Siskeudes) has had a positive impact on village financial governance, particularly in increasing transparency, accountability, and administrative order. Village financial information is published on village information boards for public access, while each budget expenditure has clear administrative and physical evidence.
6. Based on George C. Edwards III's analysis of policy implementation theory, the implementation of the Village Financial Management System (Siskeudes) in Pamatang Asilom Village is influenced by the policies and commitment of the village government, the availability of human resources, supporting facilities and infrastructure, and mentoring and supervision from village facilitators, the Village Consultative Body (BPD), and the sub-district government. Although generally well-functioning, limited staff competency and technological resources remain obstacles that require improvement.

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