



Implementation of the Village Financial System Application (Siskeudes) in Efforts to Manage Village Finances in Ciangir Village, Legok District

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Abstrak

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This research is entitled Application of the Village Financial System Application (Siskeudes) in Efforts to Manage Village Finances in Ciangir Village, Legok District. In organizing the village government, it is inseparable from financial factors, so that village financial management must be transparent and accountable. Therefore, the government developed the Village Financial System (Siskeudes) application. This application aims to make village financial management more orderly, clean, effective and efficient. This research was conducted in Ciangir Village, Legok District, Tangerang Regency. This study aims to determine the Application of the Village Financial System Application (Siskeudes) in Ciangir Village, Legok District. The type of research used in this research is descriptive research with a qualitative approach. Data collection techniques in this study used observation, interviews and documentation. The results showed that the application of the Village Financial System (Siskeudes) application in efforts to manage village finances in Ciangir Village is already running well. However, there are still inhibiting factors that need to be considered in terms of human resources. The Ciangir Village Government needs to improve the performance of its human resources so that village financial management can run optimally.

Keywords: Siskeudes Application, Village Finance, Application

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INTRODUCTION

Based on Law Number 6 of the Year, it is explained that, "The village is a legal community unit that has territorial boundaries authorized to regulate and manage government affairs, the interests of the local community based on community initiatives, origin rights, and / or traditional rights recognized and respected in the system of government of the Unitary State of the Republic of Indonesia".

Regulation of the Minister of Home Affairs of the Republic of Indonesia No. 20/2018 on Village Financial Management states "Village finances are all



village rights and obligations that can be valued in money and everything in the form of money and goods related to the implementation of village rights and obligations". In organizing and managing its finances, the village has the freedom but must still follow the applicable rules and guidelines. With budget discipline and orderly village finances must also be organized and managed by upholding the principles of transparency and accountability.

The government is required to prepare the APBDesa Implementation Realization Report and the APBDesa Implementation Realization Accountability Report in village finances. The village financial management cycle starts from the planning, budgeting, implementation, administration to reporting and accountability of village financial management which will produce a report.

In 2015, the Financial and Development Supervisory Agency (BPKP) together with the Ministry of Home Affairs built an application called the Village Financial System (SISKEUDES) in an effort to oversee the transparency of village financial management and to assist village governments in improving the quality and quality of village financial governance.

The features in the Village Financial System (SISKEUDES) application have been designed by the Financial and Development Supervisory Agency (BPKP) in a simple, integrated, and user friendly manner, making it easier for users to operate. In Indonesia, the implementation of the Village Financial System (SISKEUDES) as of December 31, 2019 from 33 provinces in all villages in Indonesia has reached 95.06%.

The Village Financial System (SISKEUDES) application program has been implemented by the Banten Provincial Government, especially the Tangerang Regency Government which has also implemented the Village Financial System (SISKEUDES) application from all 246 villages in Tangerang Regency.

Ciangir Village, located in Legok Subdistrict, Tangerang District, is one of the villages that has also implemented the Village Financial System (SISKEUDES) application in its financial management. Ciangir Village has implemented the Village Financial System (SISKEUDES) application in 2021. In practice, the village apparatus also participates in trainings on the Village Financial System (SISKEUDES) application.

Based on the description above, researchers are interested in analyzing "The Application of the Village Financial System Application (SISKEUDES) in Efforts to Manage Village Finances in Ciangir Village, Legok District". In this study, researchers will discuss the application of the village financial system (SISKEUDES) in Ciangir Village.

RESEARCH METHODS

This research uses descriptive qualitative research. According to Sugiyono (2016: 9), a qualitative approach is a research method used to research on natural objects. The purpose of this qualitative approach is to describe the empirical reality behind the phenomenon in depth, detail, and thoroughly.

This research was conducted at the Ciangir Village Office, Legok District, which focuses on the application of the Village Financial System (SISKEUDES) application in order to find out how the application of the Village Financial System (SISKEUDES) in village financial management efforts in the village. This research uses the post-positivism paradigm. To obtain data in the study, researchers conducted observations and interviews with informants.

RESULTS AND DISCUSSION

Ciangir Village is a strategic village located to the west of Kecamatan Legok and to the east of Kabupaten Tangerang with an area of + 344.8 ha and a population of 6,473 people. The distance from the kabupaten capital is approximately 30 km and is connected by an inter-village road, with the following boundaries:

- North bordering with Ranca Iyuh Village
- East bordered by Babat Village
- South bordering Jagabita Village
- West bordered by Ancol Village .

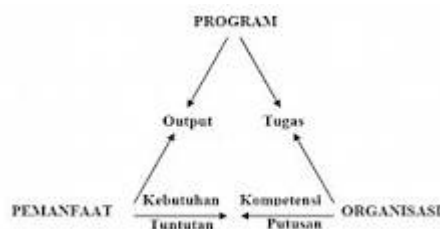
The Village Financial System Application Program (Siskeudes) is an application developed by the Financial and Development Supervisory Agency (BPKP). The purpose of this application is to assist the village government in overseeing the transparency of village financial management and to improve the quality and quality of village financial governance so that it helps the village government to be easier and more effective in managing village finances independently.

The application of the Village Financial System (SISKEUDES) application is easy to understand and easy to use, especially by the Ciangir village government. In every financial reporting of the Ciangir village government has been carried out since 2021, all financial reporting has used the Village Financial System (Siskeudes) application which includes, planning reports, administration reports and budgeting reports.

In this study using the program implementation theory by David C. Korten (1997). which consists of: compatibility between programs and beneficiaries, compatibility between programs and implementing organizations, and compatibility between beneficiary groups and implementing organizations.

Figure 1

Program Implementation Conformance Model



Source: Andani & Setyowati (2019)

1. Suitability of the program to the beneficiaries

In this case, David C. Korten (1997) revealed that a program can be said to be successful if there is a match between three elements of program implementation. First, the suitability between the program and the beneficiaries is the suitability between what is offered by the program and what is needed by the target group (beneficiaries).

From the explanation above, it can be concluded that the program implementation will not be in accordance with what is expected if there is no program suitability with the beneficiaries.

Based on the research results, the Village Financial System (Siskeudes) application program provides benefits for the Ciangir Village Government. One of the benefits obtained is that it makes it easier for village officials to manage village finances, because the Village Financial System (Siskeudes) application only inputs from planning to reporting which is already in the form of an application system so that it is more effective and efficient in financial management. This application is also in accordance with applicable regulations, namely the Regulation of the Minister of Home Affairs (Permendagri) Number 20 of 2018 article 29 village financial management includes planning, implementation, administration, reporting, and accountability.

Table 1. Manual and Application Village Financial Management

No	Manual	Aplikasi
1	Masih menggunakan excel	Kemudahan pengguna aplikasi
2	Resiko kehilangan data cukup besar	Lebih terarah dan terperinci
3	Membutuhkan banyak waktu	Ketepatan waktu

Source: Researcher (2023)

2. Suitability of the program with the implementing organization

According to David C. Korten, the core of the second element of program implementation is the suitability of the program with the implementing organization. Where is the suitability between the tasks ordered by the program

and the capabilities or human resources of the implementing organization.

From the explanation above, if the program implementing organization does not have the ability to carry out the tasks ordered, then the organization cannot implement the program properly. The element of the program implementing organization is the most important or important element in implementing the program, especially in the application of the Village Financial System (Siskeudes).

Based on research, the Ciangir Village government in terms of implementing the village financial system application (Siskeudes) has prepared adequate human resources by attending training or technical guidance (bimtek) for Siskeudes operators. The Ciangir Village Government has also prepared facilities and infrastructure to support the operation of the Village Financial System (Siskeudes) application.

3. Congruence between beneficiary groups and implementing organizations

According to David C. Korten, the core of the third element of program implementation is the target group. The group referred to in the application of the Village Financial System (Siskeudes) application program in this study is the Ciangir Village community, Legok District.

In terms of the application of the Village Financial System (Siskeudes), the Ciangir Village government as the implementing organization and the Ciangir Village community as the beneficiary group have seen compatibility. As in the village development plan deliberation (Musrenbang) and village development, the village community participates in its implementation so that it can lead to positive social interactions and initiate the principle of transparency from the village government.

Figure 2. Ciangir Village Musrenbang



Source: Ciangir Village Government

Every government is obliged to prioritize the principle of public transparency. The goal is to prevent and overcome all forms of fraud in financial management so that this financial management must be carried out openly. From the research results, the Ciangir village government in the implementation of village financial management has been carried out openly / transparently. Where in the process it has involved the local community until the reporting has been presented

the realization of the APBDes using banners / billboards in front of the Ciangir Village office, Legok District.

CONCLUSIONS

The application of the Village Financial System (Siskeudes) application has been implemented in villages in Indonesia, especially Ciangir Village, Legok District, Tangerang Regency. This application is also in accordance with applicable regulations, namely the Regulation of the Minister of Home Affairs (Permendagri) Number 20 of 2018 article 29 of village financial management includes planning, implementation, administration, reporting, and accountability.

The Village Financial System (Siskeudes) application program in Ciangir Village has been running well so that it provides benefits to the Ciangir Village Government. One of the benefits obtained is that it makes it easier for village officials to manage village finances. In terms of its operation, Ciangir Village operators themselves have participated in technical guidance or training. The Ciangir Village Government has also involved the community in the deliberation of the village development plan (Musrenbang).

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