

Effectiveness of Implementing the Village Financial System in Increasing the Accountability of Village Financial Reports

(Study in East Duda Village, Selat District, Karangasem Regency)

Ni Nengah Ari Widiantari¹, Ni Putu Yeni Yuliantari²

1,2. Accountancy Department, Faculty of Economics, Business and Tourism,
University of Hindu Indonesia

*e-mail: ariwidiantari16@gmail.com

Article Info

Keywords:

Effectiveness, Village Financial System (Siskeudes), Accountability

Received: September 13, 2023

Revised: October 27, 2023

Accepted: November 12, 2023

DOI: <https://doi.org/10.32795>

Abstract

Purpose – This research activity aims to find out how effective the use of the Village Financial System (Siskeudes) is in increasing the accountability of village financial reports in Duda Timur Village, Selat District.

Methodology – The technique or method used in this research activity is descriptive qualitative, consisting of data collection techniques through interviews, observation and documentation. Village officials starting from the village head, village secretary, and head of finance of Duda Timur Village became informants who were used as sources for this research activity.

Findings – the results state that in Duda Timur Village the effectiveness of using the Village Financial System (Siskeudes) in increasing accountability in financial reports is based on appropriate terms, procedures and reporting stages, suitability of the information requested in the program or template, effectiveness feedback, as well as appropriate report forms. There are also several activity or activity options that do not appear in the application related to problems even though in the program or template there are problems with the indicators of suitability of the requested information. For this reason, the village government is required to report this matter to the district government and the problem has been handled properly.

1. Introduction

The achievement of accountability and transparency, which is currently an attractive key issue in managing state finances, would increase public faith in government financial performance. Although there are growing calls for accountability and transparency in village financial administration, accountability in village financial management is still regarded as lacking in reality (Kurniawan, 2018). High levels of corruption, ineffective government, and bad political policies can result from a lack of accountability and openness in society (Nyland and Pettersen, 2015).

There are factors that impede and become a problem in the implementation of accountability in village financial management, such as a lack of support for human resource, for example financial reports that are not conveyed in a transparent manner to the general public due to a lack of financial publication, which causes the potential for misappropriation of funds. As a result, utilizing information system technology is an endeavor to realize optimal village financial management operations and produce output results in the form of financial reports that meet government standards.

The Village Financial System (Siskeudes) is an accounting information system applied to a village government agency that coordinates planning, implementation, administration, reporting, and accountability for village financial management (bpkp.go.id). In order to provide a manifestation of financial management accountability in a village, this will certainly provide a feeling of comfort for financial managers.

Based on initial observations and interviews with financial leaders, information was obtained that Duda Timur Village, located in Selat District, Karangasem Regency, has implemented the Village Financial System application. Initially, the financial recording process in East Duda Village was carried out manually, which caused problems such as the village government having to prepare reports one by one, so the process took a long time. Apart from that, because the financial recording process is carried out manually by the Head of Finance, there is no optimal supervision by the Village Secretary and Village Head. Based on these conditions, East Duda Village took the initiative to collaborate with the private sector to create an application to simplify the financial recording process. However, after East Duda Village implemented the Smart Village application in 2016, it turned out that there was still a problem, namely that the village government had difficulty finding out the remaining budget calculation report (SiLPA). SiLPA is still recorded globally, including SiLPA from village funds, village fund allocations, profit-sharing income, and village original income. Regarding the problems faced by East Duda Village regarding the implementation of the Smart Village application, starting in the 2019 fiscal year, the village government is using the Village Financial System (Siskeudes) application to support the village's financial management.

Through a Village Financial System application, the aim is to make it easier for village governments to prepare accountable and transparent financial reports. Apart from that, with the assistance of the village secretary, the village finance officer can carry out this application as well as being the operator. Researchers obtained village income data received by East Duda Village from 2019 to 2022, as follow:

Tabel 1. 1 Amount of East Duda Village Income for 2019-2022

No	Year	Amount of Income (Rp)
1	2019	3.425.226.412,65
2	2020	2.580.255.500
3	2021	2.648.372.400
4	2022	3.088.434.600
5	2023	3.272.098.200

(Source: Financial Chief of Duda Timur)

Based on Table 1, it states that there has been an income increase received by Duda Timur Village, even though for some time there was a decrease in income received from 2019 to 2020. The increase in village income received occurred in 2021, 2022, and 2023. In 2023, the income villages received by East Duda Village increased by Rp. 183,663,600. East Duda Village was given demands to be more accountable in preparing financial reports that are used for accountability and reporting to the government in the regency or city as well as the general public of the village because East Duda Village is the second largest recipient of village fund allocations in the Selat sub-district after Muncan Village.

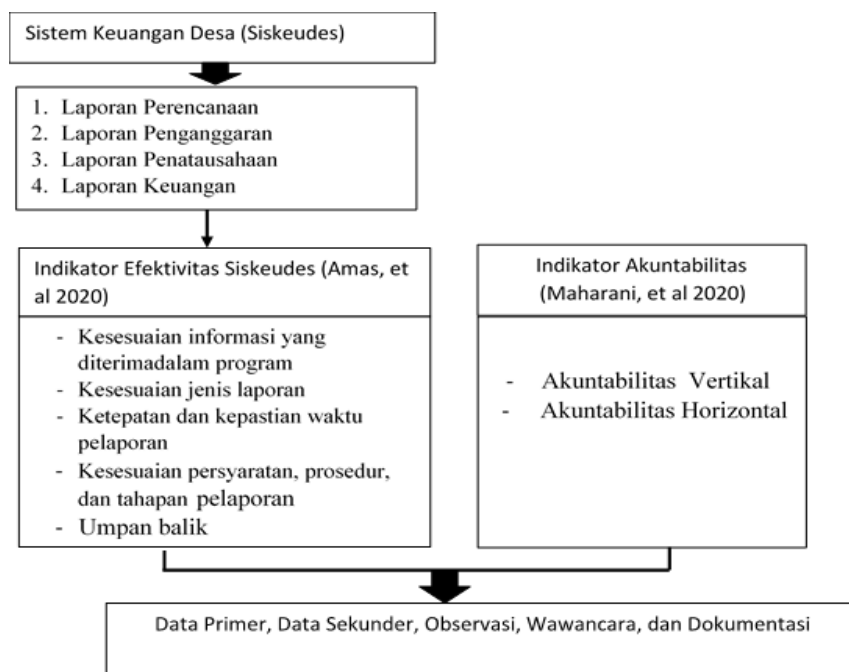
Even though there are several problems, for example, the disbursement of budget funds allocated to villages is not in accordance with the specified time and village assistance is less than optimal, the human resources in the village of a certain quality are one of the driving factors for realizing accountability. Apart from that, East Duda Village is a village located at the foot of Mount Agung and far from the city and sub-district centers, unlike other villages that are easy to reach, so in East Duda Village, the internet network condition is still relatively difficult.

Based on the state of the village, it is extremely likely that the local financial system application will be useless. What will the application's function be? How will the government be able to carry out optimal financial management if its implementation or use is ineffective? Meanwhile, the government is being requested to account for monies that have been managed on a regular basis and to offer transparent information. As a result, the effectiveness of the village financial system must be investigated, given that the funds managed by the village grow year after year, so that the village financial system can keep up with the government's increased budget and financial reporting rules. Based on this context, this research was conducted to examine the effectiveness of using the Village Financial System (Siskeudes) application, especially in increasing the accountability of financial reports in East Duda Village, Selat District, Karangasem Regency.

2. Research Method

In this research activity, data is collected via interview techniques, observations, and documentation. Meanwhile, researchers used a qualitative descriptive approach in this research activity to assess the effectiveness of the operation of the Siskeudes or Village Financial System in increasing the accountability of financial reports in Duda Timur Village, Selat District, Karangasem Regency.

In managing village finances using the Village Financial System (Siskeudes), it must be in accordance with the implementation of village finances and the Village Revenue and Expenditure Budget (APBDes). Once there is compatibility between the implementation of village finances and the APBDes, the Siskeudes application will produce various types of financial reports in accordance with the realization of the APBDes. In connection with this, village governments are obliged to prepare and convey accountability for finances that have been well managed to sub-district, district governments, and village communities. A financial report that has been prepared by the village using siskeudes, starting from the budget report, accountability report, planning report, and administration report, is the accountability submitted based on the results of their performance. The village certainly needs to pay attention to how effective the implementation of the village financial system is in increasing the accountability of the village's financial reports. The following is an overview of the design of this research.



People that have a direct involvement in the implementation or use of the financial system of the village to carry out the financial management of East Duda Village, which is composed of the head of the village, the village secretariat, and the finance commission, are the subject of this research activity, while the effectiveness of the use or application of the financial system of the village that is expected to be able to improve the accountability of financial reports of the village is the object of this research activity. There are techniques that are structured on data collection, data reduction, and data presentation, as well as the withdrawal of a conclusion, that are data analysis techniques used in this research by Miles and Huberman.

In qualitative research, data validity tests need to be carried out to obtain valid data, one using triangulation techniques. The researchers will compare the views of the village chief, the

village secretary, and the finance officer of East Duda Village on the use of the Village Financial System application to see to what extent the effectiveness of this system is in improving the accountability of the financial reports of Eastern Duda village. If there is a disagreement, then researchers will continue to dig for data from other sources until the views given between informants are the same or almost the same.

3. Result and Discussion

A system that has the role of helping or facilitating the village government in managing village finances, starting from the planning process to the process of making accountability reports, is the Village Financial System (Siskeudes). Siskeudes Online has been officially used as a financial management system in East Duda Village since the 2019 fiscal year. Village financial management, through the use of the Village Financial System (Siskeudes), provides benefits for the East Duda Village government. The convenience gained from implementing the Village Financial System is in the ease of inputting village financial transactions because you only need to follow the flow of the stages of this application. Financial reports are also compiled automatically in the system after inputting data, thereby providing time efficiency for village officials.

Researchers measured the effectiveness of using the Siskeudes application in increasing the accountability of East Duda Village's financial reports using various indicators described by Amas et al. (2020), namely the appropriate report form, suitability of the data requested in the program or template, feedback, various appropriate conditions, reporting stages, procedures, and accurate and definite reporting time.

Because all data and information are in accordance with the input in the Data Entry menu, which is composed of 4 forms, there are planning, budgeting, structuring, and opening, the provision of information required in the Village Financial System program or template can be declared to be effective, so that the process of entering village financial information or data is only necessary to make adjustments by the financial officer. In terms of the ability to understand and operate the Village Financial System (Siskeudes), the Head of East Duda Village Finance is considered good. In the process of using the village financial system, the village government experienced problems, namely, when making a payment request letter (SPP), the expenditure details did not appear in the application. The village government overcame the obstacles experienced during the process of inputting expenditure realization by reporting the problem quickly to the district government, and then the district quickly reposted the APBDes so that the problem was resolved.

The financial reports that are output from the Siskeudes application are in accordance with the data entered in the data entry menu, as seen from the suitability of the form or type of report in Siskeudes. From the Siskeudes application, the results are in the form of reports ranging from accountability reports, planning reports, administration reports, and budget reports that have been adjusted to the stages in the village financial management process. Before inputting planning and budgeting data into the village financial system, the village government first carries out a village meeting to prepare the village revenue and expenditure budget by involving the village consultative body and the community. In this way, the village government has transparently

conveyed information regarding the planned use of funds during period 1 (one) of the fiscal year. Then, regarding the recording of APBDes realization in the Siskeudes administration menu, it is carried out based on proof of shopping receipts that have been verified and approved by the Secretary and Village Head, so that the reports produced by Siskeudes are supported by the availability of data and manual recording.

The village government provides a statement regarding the quality of the Village Financial System results report, namely in relation to the provisions of the statutory regulations that all the requirements are in accordance with the statutory regulations because the Village Financial System is a system of the Government Financial Oversight Agency, which collaborates with the Ministry of Home Affairs. For this reason, various reports on the results of the village financial system are said to be appropriate because they make it easier for the village government to manage village finances.

The East Duda Village government is aware of the correct reporting time, which has definitely been declared fulfilled. Since the implementation of Siskeudes as a village financial management system, the East Duda Village government has accelerated the process of obtaining financial reports. Financial reports are no longer made manually because when the financial department inputs expenditure or income transactions related to the realization of the APBDes, they will automatically be input into the accountability report. SiLPA details for each source of funds were previously difficult to report because they were still recorded globally; currently, in the Village Financial System application, they have been recorded on the APBDes realization report form per source of funds.

Submission of financial reports using the Village Financial System in East Duda Village is in accordance with the concept of accountability, where APBDes realization reports have been submitted in a timely manner to various parties who have certain interests. In relation to vertical accountability, in carrying out its obligations, the East Duda Village Government can account for village finances as stated in the APBDes Realization Report and Activity Realization Report to the District Government and Karangasem Regency Government at the beginning of July and January. By using the Village Financial System, the East Duda Village Government is also able to provide financial reports if requested suddenly, because all reports are available in the application. Meanwhile, regarding horizontal accountability, namely the financial accountability of East Duda Village to the community, this has been conveyed through representatives of the Village Consultative Body (BPD) and information media that is easily accessible to the community. East Duda Village also integrates the Village Financial System application with the Smart Village application owned by East Duda Village as a medium for publishing village financial reports, where most of the people of East Duda Village already have this application, so that the overall APBDes realization accountability report can be accessed by the village community. Apart from that, accountability is also conveyed through village information boards installed in the East Duda village office area.

The implementation of Siskeudes in managing finances was followed by technical guidance provided by the Karangasem Regency government to village officials. Training is held periodically

when there is an application update to ensure that village officials understand and master the function of each feature available in Siskeudes, because sometimes there are changes in data input methods and the addition of new code in the application. In order to ensure that procedures and requirements are met in reporting, this has been implemented. That the village government makes a report that does not reflect on the standardization of village financial management regulations that have been established. All financial reports produced by the application are printed with proof "printed by Siskeudes" on the left side of the report.

Feedback is carried out by the district and regency parties and the Siskeudes application developer. Through feedback from the district, you can check for accurate account codes and find out the appropriate village regulations. Training on the use of Siskeudes is not provided by the sub-district and is only provided by the district government because human resources in the sub-district are not yet fluent in understanding Siskeudes, so if problems occur when using the application, the village government reports them to the district government. The Regional Government also provides feedback by carrying out an evaluation of the suitability of the APBDes and providing approval or rejection of the APBDes Draft that has been prepared by the village government through Siskeudes. If rejection occurs, the village follows up by making improvements to the inappropriate spending plan. If approval occurs, the APBDes Draft will be posted by the district, which will produce documents in the form of village revenue budget details, cost budget details, village financing budget details, and approved APBDes documents. Every year, the budget spreadsheet regularly undergoes a change; this can also be used as feedback from the developer to make revisions or improvements to the Village Financial System application.

4. Conclusion

From the research activities that have been carried out, the results can be drawn to the conclusion that there is digitalization in the implementation of village financial management, which can increase the accountability of village financial reports. As with the results found in field data, it can be stated that it is effective regarding the program indicators or information templates requested appropriately, as seen from the ability and knowledge of the system operator. Although Siskeudes in East Duda Village experienced a slight problem with the unavailability of detailed information on purchases when making a Payment Request Letter (SPP), this problem has been resolved, and currently the application has a complete, detailed list of activities and purchases carried out by the village. Then, regarding the indicator of an appropriate report form, namely that the results of the report from the Village Financial System are in accordance with the information or data inputted from the planning form to the bookkeeping, for this reason it can be stated that this has been effective. Regarding indicators of accurate and definite reporting time, namely village financial reports using the Village Financial System, they can also be declared to be correct based on the specified time. The integration of the Siskeudes application with the Smart Village Duda Timur application makes it easier to be accountable for APBDes realization to the community because the financial reports produced by Siskeudes will be posted in the Smart Village application so that they are easily accessible to the village community.

Then, if we observe the indicators of appropriate requirements, stages, and reporting procedures, namely the use of the village financial system, it has been declared appropriate based on the financial management standards initiated by the BPKP and is in accordance with the procedures and requirements of village financial reporting. Regarding feedback indicators, namely accountability reports from the Village Financial System, feedback is given in the form of inspections from the sub-district and district governments, as well as application updates as a form of feedback from the Siskeudes application developer to adapt village needs in the application.

Researchers also provide advice to the East Duda Village in operating the Siskeudes application. Of course, it is necessary to involve other village officials, such as the Head of Planning and the Head of Administration and General Affairs, so that they can work together in operating Siskeudes to manage village finances, apart from acting as a substitute for the Head of Village Finance if he is absent to carry out his duties. This aims to make it easier for the village government to manage village finances, especially with regard to recording routine transactions that occur in the village, but at any time the Head of Finance cannot input the application.

5. References

- Amas, N. W., Bake, J., & Alam, S. (2020). Efektivitas Aplikasi Sistem Keuangan Desa Bagi Pemerintah Desa Dalam Pelaporan Keuangan Di Kabupaten Kolaka. 11(2), 232-242.
- Atintyasputri, A. A. W., & Hapsari, A. N. S. (2019). Analisis Implementasi Pengelolaan Dana Desa Menggunakan Aplikasi Siskeudes Desa Banyuwangi. *Perspektif Akuntansi*, 2(2), 169–193. <https://doi.org/https://doi.org/10.24246/persi.v1i2.p169-193> <http://ejournal.uksw.edu/persi>
- Ditjen Bina Pemerintahan Desa. (2021). Petunjuk Teknis Operasional Perencanaan Keuangan Desa. Jakarta.
- Ditjen Bina Pemerintahan Desa. (2021). Petunjuk Teknis Operasional Pelaksanaan Keuangan Desa. Jakarta.
- Ditjen Bina Pemerintahan Desa. (2021). Petunjuk Teknis Operasional Penatausahaan Keuangan Desa. Jakarta.
- Ditjen Bina Pemerintahan Desa. (2021). Petunjuk Teknis Operasional Pelaporan dan Pertanggungjawaban Keuangan Desa. Jakarta.
- Gayatri, & Latrini, M. Y. (2018). The Effectiveness Of Village Financial System Application And The Quality Of Village Funds Financial Statement. *Jurnal Ilmiah Akuntansi dan Bisnis*. 13(2), 113–122.
- Gunawan, P. D., Animah, & Isnawati. (2022). Sistem Informasi Keuangan Dalam Meningkatkan Akuntabilitas Desa. *E-Jurnal Akuntansi*. 32(7), 1878–1892.
- Indraswari, N. E., & Rahayu, Y. (2021). Pengaruh Kopetensi Pemerintah Desa, Partisipasi Masyarakat, dan Pemanfaatan Teknologi Informasi Terhadap Akuntabilitas Pengelolaan Dana Desa. *Jurnal Ilmu Dan Riset Akuntansi*, 10(4), 1–15. <https://www.bpkp.go.id/sakd/konten/2448/Leaflet-Simda-Desa.bpkp>

- Kurniawan, D. T. (2018). *Faktor-Faktor Yang Mempengaruhi Akuntabilitas Pengelolaan Keuangan Desa (Studi Pada Desa Di Kabupaten Lamongan)* (Doctoral dissertation, Universitas Brawijaya).
- Loupatty, L.G. (2022). Evaluasi Penerapan Sistem Keuangan Desa (Siskeudes) dalam Pengelolaan Keuangan Desa/Negeri di Kota Ambon. *Jurnal Ekonomi dan Bisnis*, 10(1), 544-557.
- Maharani, D. N., & Akbar, F. S. (2020). Penerapan Sistem Keuangan Desa (Siskeudes) dalam Mewujudkan Akuntabilitas Pemerintahan Desa. *BAJ (Behavioral Accounting Journal)*, 3(1), 1-20.
- Mahmudi, "Manajemen Kinerja Sektor Publik", (Yogyakarta: Unit Penerbit dan Percetakan Sekolah Tinggi Ilmu Manajemen YKPN, 2015), hal,86.
- Mawardi, M. C. (2021). Effectiveness Of Implementation of Village Financial System Applications (SISKEUDES) in Improving Accountability and Transparency of Financial Statements Grati Village Sub-District Summersuko Lumajang District. *Jurnal Rekognisi Akuntansi*, 5(2), 137-143. <http://ejournal.unisnu.ac.id/jra/>
- Muttiarni, Amiruddin, Amelia. R. (2020). Evaluasi Pengelolaan Keuangan Desa di Desa Timbuseng Kecamatan Pattalssang Kabupaten Gowa. *Accounting Profession Journal (ApaJi)*, 1(2), 72-81.
- Nyland, K., & Pettersen, I. J. (2015). Hybrid controls and accountabilities in public sector management: Three case studies in a reforming hospital sector. *International Journal of Public Sector Management*, 28(2), 90-104.
- Peraturan Menteri Dalam Negeri Republik Indonesia Nomor 20 Tahun 2018 Tentang Pengelolaan Keuangan Desa.
- Rondonuwu, R. A., Evie, T., Sumual, M., Kewo, C. L. (2020). Penggunaan Aplikasi Sistem Keuangan Desa (Siskeudes) Dalam Pengelolaan Dana Desa Pada Desa Kayuwi Kecamatan Kawangkoan Barat Kabupaten Minahasa. *JAIM: Jurnal Akuntansi Manado*, 1(3), 56-65.
- Sugiyono. (2019). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D* (Sutopo (ed.); 1st ed.). ALFABETA.
- Supriyono, "Sistem Pengendalian Manajemen", (Semarang: Universitas Diponegoro, 2000), hal. 29
- Suwarno, Lustrilanang, P., & Sunardi. (2022). Pengaruh Kompetensi SDM, Penerapan Sistem Akuntansi Desa, Dan Komitmen Pimpinan Terhadap Kualitas Laporan Keuangan Desa Studi Empiris Kecamatan Ciawi. *Jurnal Ilmiah Akuntansi Kesatuan*, 10(3), 177-186.
- Undang-Undang Republik Indonesia Nomor 6 Tahun 2014 Tentang Desa.
- Wahidah, U., & , Sri Ayem, Titisa Ballerina, Sri Mujiyanti, Aghape Christian Abinowo, Atik Hermawati, Y. O. P. (2022). Analisis Pengelolaan Keuangan Desa (Studi Kasus Kalurahan Bangunjiwo Kasihan Bantul). *Journal of Management & Business*, 5(2), 637-648. <https://doi.org/10.37531/sejaman.v5i2.3375>
- Wibowo, H. T., Triyanto, D., & Sutojo, A. (2020). Implementasi Aplikasi Sistem Keuangan Desa (SISKEUDES) 2.0 di Desa Guru Agung 1 Kecamatan Kaur Utara Kabupaten Kaur. *Journal of Social Politics and Governance*, 2(2), 152-165.