

Implementation of the Village Financial System (*Siskeudes*) Application in Budget Management in Pesawahan Village, Tiris District, Probolinggo Regency

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Abstract

This research aims to find out how Implementation of the Village Financial System Application (*Siskeudes*) in Budget Management in Pesawahan Village, Tiris District, Probolinggo Regency. *Method* The research used is qualitative descriptive research method with data collection techniques using interviews, observation and documentation. Researchers use the theory of Merilee S. Grindlee. The results of this research were obtained from interviews with several respondents from the Community and Village Empowerment Service (PMD) and the Pesawahan Village Operator. The research results show that the implementation of the Village Financial System (*Siskeudes*) in Pesawahan Village has been implemented well.

Abstrak

Penelitian ini bertujuan untuk mengetahui bagaimana Implementasi Aplikasi Sistem Keuangan Desa (Siskeudes) dalam Pengelolaan Anggaran Desa Pesawahan Kecamatan Tiris Kabupaten Probolinggo. Metode penelitian yang digunakan adalah metode penelitian deskriptif kualitatif dengan teknik pengumpulan data menggunakan wawancara, observasi dan dokumentasi. Peneliti menggunakan teori dari Merilee S. Grindlee. Hasil dari penelitian yang dilakukan ini diperoleh dari wawancara dengan beberapa responden dari Dinas Pemberdayaan Masyarakat dan Desa (PMD) dan Operator Desa Pesawahan. Hasil penelitian menunjukkan bahwa implementasi Sistem Keuangan Desa (Siskeudes) di Desa Pesawahan sudah terimplementasi dengan baik.

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1. INTRODUCTION

Based on Law Number 6 of 2014 Article 1 concerning Villages, the main objective of villages is to carry out development to achieve community welfare. This law guarantees that government governance can be carried out more independently by managing the potential that exists in the village and the Natural Resources (SDA) owned by managing the village's finances and assets. This law emphasizes aspects of transparency, accountability, participation, and budgetary order and discipline. The central government provides this authority and financial resources so that villages can manage their existing potential in the hope of improving the economy and improving the welfare of their communities (Zitri et al., 2020).

In order to implement village financial management, the Ministry of Home Affairs (Permendagri) issued regulation Number 20 of 2018 concerning Village Financial Management. Because the amount of the State Revenue and Expenditure Budget (APBN) for the state continues to increase, it is necessary to manage village funds well (Faizah & Sari, 2022). This regulation is also complemented by Minister of Finance Regulation (Kemenkeu) Number 93 of 2015 concerning Procedures for Allocation, Distribution, Use, Monitoring and Evaluation of Village Funds. The aim is, among other things, that the village budget allocated by the central government to villages can be evaluated on target.

The Financial and Development Supervisory Agency (BPKP) together with other Government Internal Supervisory Apparatus (APIP) consisting of Ministry/Institution/Regional Government Inspectorates have again confirmed his determination to oversee village finances so

that the village development process is more accountable. BPKP synergizes with ministries/institutions and regional governments to strengthen the internal control system for village financial management through developing village financial management system applications and increasing APIP's capabilities in overseeing village finances (Milenia et al., 2022)

Together with the Ministry of Home Affairs, BPKP has encouraged accountability in village financial management by developing village financial management applications through the Village Financial System (*Siskeudes*). In order to encourage full implementation of *Siskeudes*, BPKP coordinates with the Ministry of Home Affairs. Village Government to facilitate the gradual implementation of the *Siskeudes* application. Apart from that, BPKP also coordinated with the KPK to appeal to all village heads to implement the *Siskeudes* application (Febliin & Djuliar, 2021)

Villages are public goods. Village finance is closely related to development, government and society (AZIZA NOVIRANIA, 2018). Financial management is not only the authority of village officials, but village communities must play a role in it, so community participation is needed in APBDes planning, the community must know transparently about village finances. In the government sector, village finances should not only be allocated for the salaries of village officials but how village funds can also create good human resource capabilities for village officials. The social sector must also be made a priority of programs or activities in the village as mandated by law and receive sufficient budget allocation.

The features in the *Siskeudes* Application system are made simple and user friendly to respond to varying village conditions and make implementation easier. With one input process according to existing transactions, *Siskeudes* can produce output in the form of administrative documents and reports that comply with statutory provisions. Apart from the sideconvenience, both are also equipped with an Internal Control System (Built-in Internal Control) and are supported by Implementation Instructions and Application Manual. BPKP encourages APIP to participate in the Regional Government Task Force in implementing *Siskeudes* (Milenia et al., 2022).

According to (SUKRON, 2022) The formation of the *Siskeudes* Application was carried out because based on data from the Village Fund Task Force, that in monitoring by the Village Fund Task Force there had been at least 9 thousand reports of complaints that had the potential for corruption in its management, which was caused by:

1. Weak administrative documentation in village planning documents. Such as documents on minutes of village deliberations, village meetings, etc.
2. The development planning process is sometimes not adapted to conditions in the village or surrounding area. Such as the unit price of materials as a basis for preparing plans
3. expenditure budget per activity, namely that there must be accuracy in the administrative process of procurement of goods and services.
4. The process of preparing activity reports. For example, reports of 30 activities were made into one report and ended up being mixed up. The activity report should be one report for one activity.

The *Siskeudes* application will simplify the performance of treasurers or village operators in terms of administration and accountability so that no party interferes with the performance of the Village Head.

Policy implementation is one of the important steps in the public policy process. A policy program must of course be implemented to have the desired influence or impact. Policy implementation is the most important process than policy making itself (Rahmawati et al., 2020).

According to Meter and Horn (in Djiko & Tangkau, 2018) argues that policy implementation is a series of actions carried out by individuals, officials, or private and public groups aimed at achieving the goals set out in policy decisions. There are many implementation models according to experts, including the public policy implementation model according to George C. Edwatts

III (1980). There are 4 variables that influence policy, namely resources, communication, disposition and bureaucratic structure.(Permatasari, 2020).

Researchers use Marilee S. Grindlee's theory(in Subarsono, 2021)using Merilee S. Grindle's implementation model by looking at 2 variables, namely policy content which has 6 indicatorsincludes and the Policy Environment which consists of 3 indicators. The contents of the Policy are as follows: a) Interests of the target groups that influence. b) Benefits generated. c) The desired level of change. d) Position of policy makers. e) Program implementer. f) resources deployed. Meanwhile, the policy environment is as follows: a) Power, interests and strategies of the actors involved. b) Characteristics of the institutions and regime in power. c) Level of compliance and responsiveness of the target group.

The use of Merilee S Grindle's theory makes it easier for the author to discuss the Implementation of the Village Financial System Application (*Siskeudes*) in the Budget Management of Pesawahan Village, Tiris District, Probolinggo Regency by using 2 variables, namely Policy Content with 6 indicators and Policy Environment with 3 Indicators.

2. RESEARCH METHODS

The type of research used in this research is a qualitative descriptive research method in accordance with the problem formulation which will describe the results of findings in the field by examining theory as part of analysis then describing the facts and explaining circumstances from the research object that corresponds to reality as it is and tries to analyze it based on the data obtained.

Qualitative Research is research aimed at describing and analyzing phenomenon, events, social activities, attitudes, thoughts of people individually and in groups. Data collection was carried out through careful observation, including detailed descriptions with the results of in-depth interviews, as well as the results of document analysis.

3. RESEARCH RESULTS AND DISCUSSION

Geographically, Pesawahan Village is located at 7°90'0" South Latitude and 113°35'0" East Longitude. The topography of this village is in the form of medium land, namely around 324.4 m above sea water surface. Based on BPS data from Probolinggo district for 2021, during 2021 the average rainfall in Pesawahan Village reached 48 mm. The most rainfall occurs in December, reaching 126.7 mm.

Administratively, Pesawahan Village. Located in the Tiris District, Probolinggo Regency, its position is bordered by neighboring villages. To the north it borders Gading Kulon Village, Berabe Village to the West it borders Pedagangan Village On the South side it borders Racek Village

Based on 2021 Village Government Administration data, the population of Pesawahan Village consists of 1,850 families, with a total population of 5,884 people, with details of 2,940 men and 2,944 women.

The author will describe the level of success of the Village Financial System Application (*Siskeudes*) in Pesawahan Village using Merilee's Grindlee's theory, where the research focus is the variables, namely Policy Content and Policy Environment.

This data was obtained from the results of interviews conducted with several informants who had been selected byThe researcher then made direct observations at the research site. The following is a detailed description of the research focus:

1. Policy Contents

a. Interests of Target Groups Influenced

The government's interest in creating an application which of course aims to increase positive things in village financial reporting. The Pesawahan Village government's interest in having *Siskeudes* is to improve the performance of village officials. The *Siskeudes* application was created with the aim of making it easier for Pesawahan Village in financial reporting. One of the positive impacts of implementing the *Siskeudes* application is that it

can increase public trust because so far, the community still thinks there is fraud in the management of village funds. By using the *Siskeudes* application, financial reporting is more transparent.

b. Benefits generated

In making a policy, the government should use a legal basis that has a positive impact and beneficial results from its implementation. A policy was issued with the aim of solving existing problems and making things better. There have been many benefits for Village Operators and *Siskeudes* Operators in the Community and Village Empowerment Service (PMD). The benefits that have been felt after using *Siskeudes* have really helped Pesawahan Village in reporting or budgeting their village finances. The process of inputting financial reporting online has proven to be faster and more orderly in reporting. The Community and Village Empowerment Service (PMD) in monitoring no longer needs to go directly, it is enough to see developments through the *Siskeudes* application.

c. Desired Level of Change

The *Siskeudes* application program policy wants changes, namely transparent, responsible financial management and more budgetary discipline. And it can improve the performance of village officials in managing village finances so that they are able to realize the welfare of village communities and improve better village development.

There are many changes that have been felt by Pesawahan Village between using offline *Siskeudes* and online *Siskeudes*. Can improve the performance of the Pesawahan Village Apparatus, the Village will have more orderly administration, faster, more transparent reporting and budgeting of village finances.

d. Location of Decision Making

Decision making has an important role in implementing a policy. In this section, the location of the decision making that will be implemented in the implemented policy must be explained. The location of decision making in the *Siskeudes* application program policy can determine the achievement of policy objectives, when the decisions that have been determined run smoothly then the objectives of the policy can also be achieved well.

Based on the results of the interview, the *Siskeudes* application is very appropriate. Because it makes it very easy for Pesawahan Village *Siskeudes* operators in the village financial reporting process. *Siskeudes* is made simple so that it makes it easier for operators to access it and the features in the *Siskeudes* Application are complete.

e. Program Implementer

Program implementation is the process of implementing a program which must be supported by implementers who have skills in a field in order to achieve the success of a policy. One of the pillars of successful policy implementation is the existence of an organization and individual implementation elements who are responsible for managing, implementing and monitoring the policy implementation process. Therefore, implementing the *Siskeudes* application program requires careful planning so that the implementation of the *Siskeudes* application program runs smoothly. Based on the interview results, the implementation of the *Siskeudes* program in Pesawahan Village can be said to be quite good. In financial management, Pesawahan Village, from the planning stage to the accountability stage, holds a Village Deliberation (MUSDES) involving Community Leaders, RT, RW, Village and District Facilitators and is also supervised by the BPD.

f. Resources deployed

In wheezing Policy implementation must be supported by means that can have a positive and beneficial influence on the successful implementation of the policy or program. Adequate resources certainly play an important role in implementing policies so that they can function well, effectively and efficiently. In implementing the implementation of the village financial system, if it is carried out with adequate resources, it will run smoothly. Based on the results of interviews, resources from the Community

and Village Empowerment (PMD) service and from Pesawahan Village are very adequate. The existence of this application certainly makes it very easy for the Community and Village Empowerment Service (PMD) and the Pesawahan Village because the process is no longer done manually but online. This *Siskeudes* application must really be managed by someone who is digitally competent because in the *Siskeudes* application there is a complete menu starting from budgeting and village financial reporting.

2. Policy Environment

a. Power, Interests, and Strategies of the Actors Involved

Merilee S. Grindle explains how much power, interests and strategies the actors involved in implementing the policy have. This indicator looks at the training from the *Siskeudes* application program. The power, interests and strategies of the actors involved in the *Siskeudes* application policy by the Pesawahan Village Government is one of the strategies in achieving the program objectives, namely better village financial management.

Based on interviews, the operators of Pesawahan Village and operators from the Community and Village Empowerment Service (PMD) have been provided with training on *Siskeudes*. The training in question is not certain to be available every year, however, if there is a new innovation, the Community and Village Empowerment Service (PMD) will hold training in each sub-district and village to provide information about the innovation.

b. Characteristics of Institutions and Regimes in Power

The environment in which a policy is implemented influences its success. This indicator explains that the success of a policy is influenced by the characteristics of the institution. In implementing policies that have been made, the implementation will be regardless of the characteristics or role of the policy implementer himself.

Based on the results of the interview, there is a special complaint service if there are complaints regarding the *Siskeudes* application. The treasurer and village operator submit their complaints via the sub-district group or can directly contact via WhatsApp the number of the operator from the Community and Village Empowerment Service (PMD). Because the village usually accesses the *Siskeudes* application at night, operators from the Community and Village Empowerment Service (PMD) receive complaints from the village treasurer 24 hours a day.

c. Target Group Compliance and Responsiveness Level

Level of Compliance and Responsiveness of the Target Group according to Merilee S. Grindle Explains other aspects that are considered important in the policy implementation process, namely the level of enforcement and accountability of implementers. This section explains implementation compliance and responses to guidelines for implementing the village financial system.

Based on the results of interviews, the rice field village has complied with the existing regulations in *Siskeudes*.

4. CONCLUSION

1. If we look at the Policy Content Variables, namely the interests of the target group that influence it, the benefits generated, the level of change desired, the position of policy makers, program implementers, the resources deployed, the implementation of the Village Financial System (*Siskeudes*) in Pesawahan Village has gone well. The existence of the Village Financial System (*Siskeudes*) has proven to make it easier for Pesawahan Village to report village assets and village finances. The resources deployed to access the Village Financial System (*Siskeudes*) are adequate.
2. If seen from the policy environment variables. First, the power, interests and strategies of the actors involved. Pesawahan Village has received training on using the Village Financial System (*Siskeudes*). Even though this training is not every year, if there is a new innovation,

the Pesawahan Village *Siskeudes* operator will receive training on the latest innovation through the Village Treasurer Coordinator. Second, the characteristics of the institutions and regime in power, in this research are related to complaint services. If there is trouble with the *Siskeudes* application, the Pesawahan Village Operator can contact the *Siskeudes* Operator directly at the Community and Village Empowerment Service (PMD) to inform them of their complaints and the Community and Village Empowerment Service (PMD) receives complaints regarding *Siskeudes* from the Village 24 hours. Third, the level of compliance and responsiveness of the target group. In this research, Pesawahan Village has complied with the existing rules of the Village Financial System (*Siskeudes*).

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