

# THE EFFECTIVENESS OF IMPLEMENTING THE VILLAGE FINANCIAL SYSTEM (SISKEUDES) IN IMPROVING THE ACCOUNTABILITY OF VILLAGE FINANCIAL REPORTS (VILLAGE CASE STUDY OENIF AND TUNFEU VILLAGE NEKAMESE DISTRICT KUPANG DISTRICT)

Agusta Amanda Wulandari<sup>1</sup>, Fransiscus Nicodemus Naiola<sup>2</sup>

<sup>1,2</sup>Jurusan Akuntansi, Politeknik Negeri Kupang, NTT, Indonesia

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## ARTICLE INFO

## ABSTRACT

### Keywords:

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Study This Purposeful For makes it easier in management finance village , government village together with BPKP to develop application called Village Financial System ( Siskeudes ) . Siskeudes made referring to the Minister of Home Affairs Regulation Number 113 of 2014. Expected with exists application This is accountability on report finance can materialized as well as increasing effectiveness and efficiency . Research objectives This is For analyze application Siskeudes in Oenif Village and Tunfeu Village and know is its use Already in accordance with Minister of Home Affairs Regulation Number 113 of 2014. Type of research used is study descriptive qualitative with approach studies case . Data obtained with method practice direct interviews , observations and documentation in Oenif Village and Tunfeu Village . Data obtained in the form of primary and secondary data . Primary data was obtained researcher with method interview direct with source . Meanwhile secondary data in the form of data that has been documented in Oenif Village and Tunfeu Village like structure organization , history short and report finance . Research results show that application Siskeudes really helped Oenif Village and Tunfeu Village especially in four part management finance village ie implementation , administration , reporting and accountability.

### E-mail:

aw8143917@gmail.com

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## 1. INTRODUCTION

A number of year final Government positioning village as the main target stated development \_ in Nawacita ie build Indonesia from fringe with strengthen areas and villages in framework of the Unitary State Republic of Indonesia so village be one \_ part from the Ministry of Villages, Transmigration and Disadvantaged Regions ( Sulistyowati , 2017). Partisanship government to village Already started since the emergence of Village Law no. 6 of 2014 and government moment This own determination For carry out mandate from the Village Law .

Policies implemented \_ For support independence village is one of them is with give freedom to village For get financing direct from the APBN. That thing nothing else in frame look for ideal shape and format that can be put position village as something areas that have characteristic privileges and clarity of status as well certainty the law in system constitutional Republic of Indonesia ( Faozi 2015). More carry on government emit Minister of Home Affairs Regulation no. 113 of 2014 concerning Guidelines Management Village Finance in Circular Letters neighbor Application Management Village Finance Number 143/8350/BPD. Minister of Home Affairs of the Republic of Indonesia together Head of the Supervisory Body Finance and Development (BPKP) has sign a Memorandum of Understanding Number 900/6271/5J and MOU-16/K/D4/2015, memorandum of understanding This is agreement cooperation between Directorate General of Village Government Development , Ministry of Home Affairs and Supervisory Agency

Finance and Development (BPKP), form the collaboration in question has he woke up system management finance village based application called SISKEUDES and put into effect For all over village with application in a way gradually . This thing done for the sake of making it happen management effective and efficient finance . \_ In management finance village the can governance is realized government good village , which has three main pillars that is transparency , accountability and participatory . Determined guidelines general in procedures \_ reporting and accountability maintenance government village ie give guidelines for government village in preparing RPJM-Village and RKP-Village is necessary done settings .

All Villages in the Regency Kupang has apply Village Financial System Application (SISKEUDES). There are 24 sub-districts and 160 villages in the Regency Kupang . From all over villages in the Regency Kupang , yes a number of village already \_ capable implement and exist a number of villages that haven't capable apply SISKEUDES with good . Evaluation good application of SISKEUDES can assessed from accuracy time village fund reporting , where delivery reporting realization absorption and output achievements of the Village Fund for the year budget previously delivered at the latest January 7th of the year budget walking . Meanwhile , report realization Absorption and output achievements of Phase I Village Funds are delivered no later than the latest July 7th \_ year budget walking .

In accordance with specified time \_ in delivery village fund reporting There is a number of villages reporting village funds \_ appropriate time and some do n't appropriate time , yes seen in Table 1.1:

**Table 1.** Data on Timeliness of Delivery LPJ Report in the Regency Kupang

TIMELY RECAPITULATION OF VILLAGES TO INCLUDE TA LPJ REPORTS. 2022								
No	District / Village Name	LPJ Year 2022 Budget						
		January	February	March	April	May	June	Not yet
	<b>Nekamese</b>							
1	Oelomin			P				
2	Oepaha				P			
3	Oemation		P					
4	Usapisonbai			P				
5	Oenif							<b>Not yet</b>
6	Tunfeu	P						
7	Tasikona			P				
8	Bone			P				
9	Taloetan			P				
10	Oben		P					
11	Besmarak		P					

From the data in Table 1.1, it can be seen proper village \_ late time and village \_ in village fund reporting . From the whole villages in the sub - district Nekamese , Oenif Village experience lateness village fund reporting . Meanwhile, Tunfeu Village including one \_ always village \_ appropriate time in delivery village fund reporting . There is a delay village fund reporting will result delay disbursement of village funds . In accordance schedule , delivery reporting realization absorption and output achievements of the Village Fund for the year budget previously delivered at the latest January 7th of the year budget walking . Meanwhile , report realization Absorption and output achievements of Phase I Village Funds are delivered no later than the latest July 7th \_ year budget walking . However in implementation , on schedule report stage III already enter end collection , still There is even village \_ Not yet gather report stage II, then will impact on the schedule disbursement of phase III funds .

## 2. METHOD

Study This use approach study qualitative Because present data in form of words. Type of research used by researchers is study descriptive . The reason for using it type study This is Because researcher want to know and give description How implementation use Village Financial System Application based on results observation , interviews , and documentation .

Sugiyono (2016) stated that method qualitative is method research used \_ For examine the conditions natural subject , where \_ researcher is as a key instrument . Data collection techniques were carried out in a way triangulation ( combination ) , data analysis inductive and outcome study qualitative more emphasize meaning than generalization . Qualitative method used For getting in-depth data , ie about managing village funds in Oenif Village and Tunfeu Village Subdistrict Nekamese before exists Village Financial System Application (SISKEUDES), Management Village Financial System Application (SISKEUDES) in Oenif Village and Tunfeu Village Subdistrict Nekamese .

### 3. RESULTS AND DISCUSSION

This part will outlined about results and discussion of the data that has been obtained obtained from research in the field , good from observation nor interviews conducted \_ about Application Village Financial System Application . Observation results nor interview in study This will analyzed in accordance with focus research that has been set before . Study This obtained The results carried out by researchers are then processed and analyzed so that arise a number of question with do method interview to a number of specified informant \_ researchers , who later done observation direct to location research . Following explanation in a way detailed from focus research :

#### **How managing village funds in Oenif Village and Tunfeu Village Subdistrict Nekamese before exists Village Financial System Application (SISKEUDES)?**

Based on results interview with Village Head and Treasurer of Oenif Village and Tunfeu Village , obtained information that before exists Village Financial System ( Siskeudes ) application , managing village funds start from stage planning until stage responsibility answers in Oenif Village and Tunfeu Village Still use method ordinary , that is recording manually , for example at stage budgeting recorded in the book budget village . Recording process budgeting as well as preparation report budgeting in form book , which is in it load proof implementation activities , evidence receipt and expenditure of village funds , etc.

This thing cause delays , such as it's late government village in compile regulation village about APBDes , late village in gather report realization APBDes , up to experience difficulty For do recapitulation addition and/ or subtraction in Village Income in year walking . Report village about APBDes should awarded in January 2022 however new awarded in March . Report realization should has given to the Subdistrict Office in May 2022, however new awarded in June - July 2022.

Next , based on results interview with head village and treasurer village report finances of Oenif Village and Tunfeu Village , obtained information that before exists application Siskeudes , administration finance villages Oenif Village and Tunfeu Village there is deficiencies , such as in drafting reports and storage document finance encompassing villages \_ report planning budget village , report realization budget village , report implementation activity from head hamlet , minutes of implementation project like development roads , polindes , etc. \_ Any receipt and expenditure data arranged in the folder orderer , however No available in a way complete .

Administration need done in a way tidy to minimize error recording finance . Apart from that , there are weakness in storage document finance , that is No organized in a way neat . So that moment will done examination or evaluation , authorities village need quite a long time for prepare or complete lacking documents \_ or Not yet there is .

Interview results This in accordance with results observation for 5 days . Researcher see place storage Village fund management files and data . In Oenif Village and Tunfeu Village , old data is stored in cupboard wood , however there are also some report that does not stored inside \_ cupboard and just put it down just above \_ table . This thing Because there is lack place storage file .

From the results interviews and observations , researcher conclude that , before exists application Siskeudes , village fund management in Tunfeu Village and Oenif Village Not yet organized neat or OK , because exists report yet \_ complete .

#### **Quality Finance After Application SISKEUDES application in Oenif Village and Tunfeu Village**

Based on results interview in Appendix, form quality finance or village fund management is with exists responsibility transparent , precise answers \_ time and can insured answer ( accountable ) . Internal

Village Government accountable to public based on development using funds is carried out in a way periodic . Every three month , government village need do discussion through evaluation forums implementation APBDesa led by the Village Head .

Report Accountability Realization Implementation of the Village APB is report submitted \_ in a way periodic to BPD against implementation APBDesa that has agreed at the start year in form Village Regulations . Report Accountability Realization Implementation Village APBD attached :

1. Report Format Accountability Realization Implementation Village APBD Year Budget regarding .
2. Report Format Village Owned Assets as of December 31 Year Budget regarding .
3. Format of Government and Regional Government Program Reports Entered into village .

Based on results interviews , observations and checks document , researcher obtain results as following :

#### **Tunfeu Village**

Application application siskeudes has produce enhancement quality good village , producing reporting appropriate finances \_ with specified time , and in application application siskeudes in Tunfeu Village produce report finance with results good , relevant and accountable . According to informant , app this is very bringing change , okay in the reporting process , accountability and activeness apparatus village in do his job . Application this makes it very easy apparatus village in carry out subsequent duties and responsibilities \_ beneficial in realizing accountable village governance . Then in frame support the realization of good governance in maintenance village , management finance village in Tunfeu Village done based on governance principles that is transparent , accountable and participative as well as done with orderly and disciplined budget .

Researchers also do check documents , where is known that report that has been entered in the application Siskeudes , supported with book available reports \_ in a way complete at the Tunfeu Village Office . With So , you can said that in Tunfeu Village , the collection and reporting process Already do relevant and deep accountability \_ operate application the Already structured with good . Then in Tunfeu Village , it was apply principle obedient and obedient in carry out duties and responsibilities as well as behave fair in convey information so that all work processes it's been very good even application application siskeudes is Very good application that has been produce quality accountability finance village and realizing governance good village .

#### **Oenif Village**

From the results interview with informant from Oenif Village , researcher obtain description that Still there is weakness in village fund management so that quality finance village Not yet good . This thing caused because of revenue and expenditure data No available in a way complete . So , treasurer perform data input only based on estimation or notes from treasurer . With thus , causing happen data input errors and corrected after is known exists difference budget . Lack others on quality finance village in Oenif Village is treasurer village Not yet too thorough in compile report as well as inspect completeness report like receipts and recording books report . However , p This No only pure lack or error from treasurer , but also because lack of firmness from head village to treasurer village before .

## **4. CONCLUSION**

From the results research that has been done discussed , researchers make conclusion as following : Before exists application Siskeudes , village fund management in Tunfeu Village and Oenif Village done manually . Budgeting recorded in the book budget villages that can cause lateness in preparation APBDes , accountability use of village funds own difference between planning and implementation , administration Not yet complete Because Still there is deficiencies in documents report planning budget village , realization budget village , etc . Management Village Financial System ( Siskeudes ) application in Tunfeu Village

#### **Budgeting Stage**

With exists application Siskeudes , budgeting become more easy . Because in Tunfeu Village , village data , revenue data and expenditure data has available in a way complete .

#### **Administration stage**

Head village know with Good channel use and reporting of village funds . So that treasurer village No slow in works , because always monitored by the head village . In the end , the entry process in stages administration until printing result data entry , running with smooth or not late .

#### **Bookkeeping Stage**

Printing process report village fund management walk with good and report served in a way complete . With exists complete bookkeeping , already \_ help operators to do reporting in a way good , complete , correct time and minimal of error entry.

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