



Effectiveness Of Implementation of Village Financial System Applications (SISKEUDES) in Improving Accountability and Transparency of Financial Statements Grati Village Sub-District Summersuko Lumajang District

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Abstract

The village government is required to compile a report on the realization of the APBDes and an Accountability Report on the Realization of the Implementation of the APBDes which is a form of accountability for the performance of the local government to the community which is used to assess the performance results of the village apparatus and as a medium to show transparency and accountability in village financial management. The purpose of this study was to determine the effectiveness of implementing the Village Financial System Application in increasing accountability and transparency of financial reports in Grati Village, Summersuko District, Lumajang Regency. This research method uses a qualitative approach with a qualitative descriptive type of research. The results of this study indicate that the application of the Village Financial System Application (SISKEUDES) is effective in increasing the accountability and transparency of financial reports in Grati Village, Summersuko District, Lumajang Regency.

Keywords: *Accountability, Effectiveness, SISKEUDES, Transparency*

Abstrak

Pemerintah desa wajib menyusun laporan realisasi APBDes dan Laporan Pertanggungjawaban Realisasi Pelaksanaan APBDes yang merupakan bentuk pertanggungjawaban kinerja pemerintah daerah kepada masyarakat yang digunakan untuk menilai kinerja pemerintah daerah. hasil kinerja perangkat desa dan sebagai media untuk menunjukkan transparansi dan akuntabilitas dalam pengelolaan keuangan desa. Tujuan dari penelitian ini adalah untuk mengetahui efektivitas penerapan Aplikasi Sistem Keuangan Desa dalam meningkatkan akuntabilitas dan transparansi laporan keuangan di Desa Grati Kecamatan Summersuko Kabupaten Lumajang. Metode penelitian ini menggunakan pendekatan kualitatif dengan jenis penelitian deskriptif kualitatif. Hasil penelitian ini menunjukkan bahwa penerapan Aplikasi Sistem Keuangan Desa (SISKEUDES) efektif dalam meningkatkan akuntabilitas dan transparansi laporan keuangan di Desa Grati Kecamatan Summersuko Kabupaten Lumajang.

Kata Kunci: *Akuntabilitas, Efektivitas, SISKEUDES, Transparansi*

ISSN: -

DOI: -

INTRODUCTION

Village government is the smallest level of direct government dealing with the community so that the village government can help central government to carry out development, service to the public and direct community empowerment. Within the village government, the village head and all village apparatus as executor of government duties in the village level is expected to be able to carry out the duties of the village government well for the sake of the welfare of the people.

In accordance with the Minister of Home Affairs Regulation No. 113 of 2014 concerning village financial management guidelines, it is stated that the village government is required to compile a report on the realization of the implementation of the Village Revenue and Expenditure Budget (APB) and an Accountability Report on the Realization of the Implementation of the APBDes which is a form of accountability for the performance of the local government to the community. Accountability and disclosure of village financial reports is used by the community to assess the performance results of village officials and is used as a medium to show transparency and accountability of all information related to village financial management.

According to Manoppo & Arie (2016), accountability and transparency of financial reports can foster public trust in government performance. Village financial management is also required to be able to realize accountability and transparency of village financial reports, but the reality in the field is that accountability and transparency in village financial management are still categorized as low. Nyland & Pettersen (2015) state that the low accountability and transparency of financial reports to the public can lead to administrative failure, poor political decisions and high levels of corruption.

So in order to help the village government manage its village finances, In 2015, the central government (Kemendagri) through the Supervisory Agency Finance and Development (BPKP) creates a village finance application that the goal is to make it easier for village officials to make and report financial statements, so as to produce quality financial reports. The application is called the Village Financial System (SISKEUDES) previously known as SIMDA.

The problem formulation of this research is How effective is the implementation of the Village Financial System Application (SISKEUDES) in increasing accountability and transparency of financial reports in Grati Village, Summersuko District, Lumajang Regency?

LITERATURE REVIEW

Effectiveness is the relationship that arises between output and goals. The greater the output issued in achieving the goals, the more effective the organization, program or activity. In another sense, an organization, program or activity can be said to be effective if the output produced has met the expected goals (Mahmudi, 2015).

In general it can be measured through: (1) Program success; (2) Target success; (3) Satisfaction with the program; (4) The resulting input and output; (5) Achievement of targets or objectives as a whole.

According to Mooduto (2020) the SISKEUDES application is a application developed by the Financial Supervisory Agency and Development (BPKP), the aim is to facilitate village government in carrying out their responsibilities to report village finances and improve the quality of village financial management. System app features village finances are made in a simple and user friendly manner, this is to make it easier for users of this application to operate.

Anthon (2006) defines that accountability is an obligation a person or organization to account for its performance to parties who have the right to know the responsibility. With Thus, the village government has an obligation to convey accountability to the government and to the community because Government organizations are community-oriented institutions.

Transparency is the provision of public services that are provided adequately and easily understood, where these public services must be open, easy and accessible to all parties in need Mahmudi (2015). several dimensions of transparency: (1) Disclosures given to the public or the

public regarding financial activities and performance; (2) Informative means that in providing news, information, explanations of mechanisms, procedures, data and facts to the public or stakeholders, it must be clear and accurate.

Indrianti (2020) define that village financial reports is a form of the need for transparency and accountability of implementation Village Revenue and Expenditure Budget (APBDes). Achievement of transparency and Village financial management accountability must be realized by implementation of a village financial management system that is implemented by in order to improve the quality of village financial management in the future.

In terms of village finances, the government is obliged to compile reports realization of APBDes implementation and realization accountability report implementation of APBDes. The report is generated from the management cycle village finance, namely the planning, budgeting, implementation, administration to financial management reporting and accountability village with a period of 1 fiscal year starting from January 1 to December 31st.

METHODOLOGY

This research method uses a qualitative approach with a qualitative descriptive type of research. Moleong (2005) defines that qualitative research is research that aims to describe what is understood and obtained from an object of research, such as actions, perceptions and behaviors that are described in detail using language and words that are easy to understand. According to Herdiansyah (2010) qualitative research is a scientific research that puts forward the process of deep communication interaction between researchers and the phenomenon to be studied. The aim is to understand a phenomenon in a social context naturally.

The data collection methods used in this research are ;

1. Observation method, is a data collection technique that requires researchers to go directly to the field and observe things related to the object of research directly to obtain the necessary data.
2. Interview Method, is a data collection technique in qualitative research. Interviews are used as a way of collecting data to determine the problems under study and if researchers want to know things from respondents more deeply with a small number of respondents.

RESEARCH RESULTS AND DISCUSSION

Effectiveness of Application of the Village Financial System

From the research that has been done, the application of the Village Financial System Application (SISKEUDES) in increasing accountability and transparency of financial reports in Grati Village, Summersuko District, Lumajang Regency can be said to be effective. This is in accordance with the theory expressed, that effectiveness can be measured through;

1. Program Success

a) Human Resources (HR) for SISKEUDES Application Operators

Based on interviews conducted by the researcher with the Village Secretary and the Village Finance Head, in the operation of the Village Financial System Application (SISKEUDES) Grati Village is only operated by 1 person, namely the Village Facilitator (TPD). Human resources or the SISKEUDES operator of Grati Village can be said to be good and able to operate the application well. Financial reports are prepared on time and can be accounted for, operators can coordinate with other village officials well in preparing village financial reports and operators can easily adapt to the latest version of the application.

b) Supporting Facilities and Infrastructure for the Implementation of the SISKEUDES Application

Based on interviews that the researchers conducted together with the Village Secretary, Village Finance Officer, and Village Assistance Personnel (TPD) of Grati Village, the facilities and infrastructure used to support the implementation of the SISKEUDES Application have met. In operating this application by the operator, Grati Village provides facilities in the form of 1 laptop to make financial reports through the application and 1

printer unit to print the results of financial reports that have been compiled through the application. As well as office wifi which is used as a support for sending output files from SISKEUDES or other files.

2. Target Success

Based on interviews that have been conducted, the SISKEUDES application really helps the Grati Village government in making village financial management easier and faster. With the implementation of this application, Grati Village is easier to prepare financial reports because the SISKEUDES application is a user friendly application, which is easy to operate and does not require access to the internet. So it makes it easier for users because it can be accessed anywhere and anytime. as well as the reports generated by the application are in accordance with the applicable rules and regulations that financial statements must be accountable and transparent.

3. Satisfaction with the Program

Grati Village Satisfaction with the Village Financial System Application (SISKEUDES) based on interviews with 3 informants, namely the Village Secretary, Village Finance Officer and Grati Village TPD that there is satisfaction with the application of this application. With the implementation of the SISKEUDES application, it was felt to be very helpful for Grati Village in managing financial reports. Although this application still has shortcomings or weaknesses, namely when the operator wants to display output such as the APBDes report, the application sometimes has errors. But there is a solution to overcome this, namely the operator contacting the sub-district team to fix the application. When compared to the manual method, the application of this application is superior. Where in the preparation of financial reports it is easier and requires faster time than the manual method, the resulting financial reports are accountable and transparent which are in accordance with applicable regulations and provisions and the risk of data loss is small.

4. Produced Inputs and Outputs

Based on interviews that have been conducted with operators SISKEUDES Grati Village, that data on planning, budgeting, administration, and bookkeeping that is inputted into the application is data that will be or have been implemented by Grati Village for 1 year. Data These are prepared based on the Village RPJMD, RKPDesa and deliberation village development planning. Then, from these programs, The SISKEUDES application will generate output in the form of reports related to programs that will be or have been implemented for 1 full year.

5. Achievement of Overall Targets or Goals

In accordance with the purpose of creating the SISKEUDES Application, namely to make it easier for the village government to report village finances and improve the quality of village financial governance, in compiling and Reporting financial reports is easier and previously Free Village takes 3 weeks to 1 month, now can be completed in a time span of 1-2 weeks and the resulting financial report output by this application is good and in accordance with applicable regulations.

Accountability of Financial Reports in Grati Village, Summersuko District, Lumajang Regency

From interviews that have been carried out with informants, that after the implementation of the SISKEUDES Application, it helps the Grati Village Government in increasing the accountability of its financial reports. Because this application has been systemized and the output produced is in accordance with the provisions and is easy to understand. With the application of this application, Grati Village also revealed that the possibility of cheating is very small.

In terms of financial management accountability, Grati Village is carried out by an examination by the Summersuko Subdistrict Verification Team and the Lumajang Regency Inspectorate which is carried out once a year at the end of each fiscal year and the Village Head conveys responsibility to the community regarding realized and unrealized village programs in village meetings or musdes. With the implementation of the SISKEUDES application, it is very helpful for Grati Village to account for its financial reports.

Transparency of Financial Reports in Grati Village, Summersuko District, Lumajang Regency

1. Disclosure

Based on interviews that have been conducted and evidence found in the field, the disclosure provided by the Grati Village Government to the community or the public regarding village financial information is carried out by installing the APBDes banner and the previous year's APBDes realization report in front of the Grati Village Hall Office. This banner installation was carried out at the beginning of the year after the APBDes was completed. The purpose of installing the banner is so that the community can easily access or obtain information about village financial reports or APBDes.

2. Informative

a) On time

Timely means that the financial reports of Grati Village, Summersuko District, Lumajang Regency are on time in financial reporting. Grati Village is always on time when submitting reports. Such as submitting an accountability report on the realization of the APBDes implementation to the regent which is carried out at the end of each fiscal year. In addition, this is evidenced by the implementation of the SISKEUDES application, the reporting time of financial statements is faster than if using the manual method.

b) Clear

It is clear that the information that has been published by Grati Village by placing a banner in front of the Grati Village Hall Office contains information on the use of APBDes compiled using the SISKEUDES application that can be easily understood by the public. This is supported by the results of interviews that Grati Village has provided information about village programs and the village budget is used for anything that can be easily understood by the community..

c) Accurate

Accurate means clear, free from errors and does not mislead users. In this case, Grati Village has conveyed information related to the APBDes presented through the banner, which can be said to be accurate. This is supported by the results of interviews which said that the exposure of information related to village programs and the use of the village budget was appropriate and did not mislead users.

d) Comparable

The financial reports of Grati Village based on the results of interviews can be compared between time periods or with similar agencies with the aim of making it easier for users to compare financial reports between periods or with other agencies so that the public can identify the financial performance of Grati Village.

e) Easy to access

Accessibility means that information must be easily accessible to the public. Where Grati Village applies the principle of transparency by installing a banner containing the APBDes report and the previous year's APBDes realization report. The banner was deliberately placed in front of the Grati Village Hall Office with the aim of making it easily accessible to the public or the public.

CONCLUSION AND RECOMMENDATION

(1) The Village Financial System (SISKEUDES) application has been implemented in Grati Village, Summersuko District, Lumajang Regency since 2018 and currently uses version V2.0.R2.0.4. The application of this application in Grati Village has been said to be effective. This can be measured from the success of the program, namely the success of implementing the SISKEUDES application which is seen from human resources as SISKEUDES operators who are able to operate properly and the facilities and infrastructure of Grati Village are adequate to support the operation of the application. Then the success of the target and satisfaction of implementing the SISKEUDES Application is that the application of this application helps the Grati Village Government in managing village finances more easily and quickly which is measured by the vulnerable time of making financial reports and the resulting reports are better and in accordance with applicable regulations and provisions. The inputs and outputs of the Village Financial System Application are in the form of planning, budgeting, administration, and bookkeeping data compiled based on the RPJMDesa, RKPDesa and Musrenbangdes and the output is in the form of reports related to programs that will be or have been implemented for 1 full year. (2) The application of the SISKEUDES application helps Grati Village in increasing village financial accountability. Because the financial reports produced are the output of the SISKEUDES application which is in accordance with applicable regulations and provisions and can be accounted for to the government and the public. So that the financial statements of Grati Village can be said to be accountable. (2) The application of the SISKEUDES application helps Grati Village in increasing village financial transparency. Transparency of village finances is carried out by placing an output banner from the SISKEUDES Application which contains village programs and village budgets used for anything in a timely, clear, accurate, comparable and easily accessible manner.

Based on the description that has been described above, the suggestions which can be stated are as follows: (1) It is recommended that Grati Village, Summersuko District, Lumajang Regency immediately conduct a screening of village officials so that the village does not lack apparatus, and the apparatus can carry out their duties more optimally, especially regarding the village profile so that it is immediately updated according to the latest village conditions. (2) We recommend that Grati Village, Summersuko District, Lumajang Regency complete various information about villages on the village web so that it is easy for the community to access information about the village.

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