

Implementation of the Village Financial System (Siskeudes) in Managing Village Fund Allocations in Cibuntu Village, Cibitung District, Bekasi Regency

Shela Sagita¹ Evi Priyanti² Indra Aditya³

Government Science Study Program, Faculty of Social and Political Sciences, Universitas Singaperbangsa Karawang, Karawang Regency, West Java Province, Indonesia^{1,2,3}
Email: 1910631180117@student.unsika.ac.id¹ evi.priyanti@fisip.unsika.ac.id²
indra.aditya@fisip.unsika.ac.id³

Abstract

Currently the implementation of village financial management in Cibuntu Village, Cibitung District, Bekasi Regency has used an application based on a computerized information system. The application is the Village Financial System (Sisekudes) application developed by the Financial and Development Supervisory Agency (BPKP) to realize clean village financial management. However, in the implementation of Siskeudes in Cibuntu village, there were several problems that occurred. Therefore, researchers are interested in conducting research on the implementation of Siskeudes in managing village fund allocations in Cibuntu Village, Cibitung District. The research method used is a qualitative method with a qualitative approach because the researcher needs to go directly to the field with the object of research so that the data collection techniques used by the researcher are interviews and documentation. The results of the study show that in terms of the implementation of the village financial system, the content of the policy has been well implemented, but there are still some problems, such as the unstable internet network in Cibuntu Village which has resulted in the Siskeudes application being unable to be used. In order for the implementation of siskeudes to run well, the government must collaborate with the private sector to improve the quality of the internet network in Cibuntu Village. The results of the study show that in terms of the implementation of the village financial system, the content of the policy has been well implemented, but there are still some problems, such as the unstable internet network in Cibuntu Village which has resulted in the Siskeudes application being unable to be used. In order for the implementation of siskeudes to run well, the government must collaborate with the private sector to improve the quality of the internet network in Cibuntu Village. The results of the study show that in terms of the implementation of the village financial system, the content of the policy has been well implemented, but there are still some problems, such as the unstable internet network in Cibuntu Village which has resulted in the Siskeudes application being unable to be used. In order for the implementation of siskeudes to run well, the government must collaborate with the private sector to improve the quality of the internet network in Cibuntu Village.

Keywords: Implementation of the Village Financial System (Siskeudes), Management of Village Fund Allocations



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INTRODUCTION

Law Number 6 of 2014 concerning Villages explains the implementation of autonomy for villages by providing flexibility for villages to regulate and manage their own affairs of government and the interests of the local community. In connection with this Law, in the administration of village government funds are required which must be issued by the government from the APBN in order to realize the smooth running of village government. Village finances start from general provisions, sources of income, Village Revenue and Expenditure Budget (APBDesa) and their management, to the formation of Village-Owned Enterprises (BUMDes). These rights and obligations generate income, expenditure, financing,

and management of Village Finance.

Based on this, the government issued a policy of forming Village Fund Allocations (ADD) as a form of financial decentralization towards an independent village. The village is a government organizational unit that deals directly with the community with various backgrounds, interests and needs, has a very strategic role. In the implementation of ADD there is a risk of irregularities in the village budget. Described in the Regulation of the Minister of Home Affairs Number 113 of 2014 concerning village financial management, namely that village finances are managed based on the principles of transparency, accountability, participation and are carried out in an orderly and budgetary manner so that the management of village funds is expected to be guided by these principles in which these principles is the embodiment of good governance (Wahyudi, 2018). The village government must be able to apply these principles in government administration where the government must be accountable to the village community and must be able to report Village Fund Allocation Management (ADD) to the government above. In the context of village financial management based on accountable, transparent and participatory principles, currently the implementation of village financial management including the management of village fund allocations has used technological advances in the form of applications based on computerized information systems. The application is the Village Financial System (Siskeudes) application developed by the Financial and Development Supervisory Agency (BPKP) to realize clean village financial management.

In this study there are problems that appear as the basis of research. One village government that has implemented Siskeudes in managing village fund allocations is Cibuntu Village. Cibuntu Village is a village located in Cibitung District, Bekasi Regency. However, in practice, the Cibuntu Village Government encountered several problems, namely construction was delayed because the budget focused on emergency activities, the Siskeudes application could not be used. These problems will certainly have an impact on achieving success in financial management and will ultimately have an impact on achieving success in governance in general. Therefore,

Literature review

Policy Implementation Theory

The public policy implementation approach proposed by Grindle is known as "Implementation as a Political and Administrative Process". According to Grindle, the successful implementation of a public policy can be measured from the process of achieving the final results (outcomes), namely whether or not the objectives to be achieved are achieved. The measurement of success can be seen from 2 (two) things, namely: The policy process, whether the implementation of the policy is in accordance with what is determined by referring to the policy action. In addition, the success of a public policy implementation is also largely determined by the level of policy implementation which consists of the content of the policy and the context of implementation. The content of the policy includes: (1) interest affected, namely interests that can influence policy implementation, (2) type of benefits, namely types of benefits that show the positive impact produced, (3) extend of change envision, namely how much change one wants or wants to achieve through an implementation so that it must have the right scale clear, (4) site of decision making, that is, the location of the decision making of a policy to be implemented, (5) implementer program, namely the implementation of policies or programs that must be supported by competent implementers, and (6) committed resources, namely , resources that must support so that policy implementation can run well. The contents of the implementation include: (1) power, interest and strategy of the actors involved, namely power.

Village Financial System Application (Siskeudes)

The Village Financial System Application (Siskeudes) is an application developed by the Financial and Development Supervisory Agency (BPKP) which functions to carry out village financial management in order to improve the quality of village financial management and realize clean, responsible, orderly, effective and efficient village financial management. The Siskeudes application has features that are made simple and easy to understand so that it is easy to operate, especially in preparing financial reports. This application can be used when using an internet network or not. The main purpose of the Siskeudes application is to assist village administration in budgeting, bookkeeping and financial reporting. This application also helps district/city governments to prepare, monitor and evaluate RAPBDes. After the data is entered, Siskeudes will automatically generate the necessary reports, thereby saving time and costs, reducing the potential for fraud and human error, and helping data aggregation. In addition, changes in activity or budget illegally can be tracked and prevented by siskeudes.

Allocation of Village Funds

Village Fund Allocation (ADD) is a form of financial relationship between levels of government, namely the financial relationship between the district government and the village government. To be able to formulate an appropriate financial relationship, it is necessary to understand the authority of the village government. Allocation of Village Funds is the acquisition of a share of village finances from the district which is distributed through the village treasury. ADD is intended to finance village government programs in carrying out government administration and development activities as well as community empowerment. According to Eka Susanti, Village Fund Allocations (ADD) are funds originating from the portion of central and regional financial balance funds received by districts/cities for villages of at least 10% (ten percent).

RESEARCH METHODS

The research method used by researchers in this study is a qualitative research method with a descriptive approach. According to Sugiono, qualitative research is research where researchers are placed as key instruments, data collection techniques are carried out by combining and data analysis is inductive (Sugiono. 2010: 9). The rationale for using this method is because this research wants to know about existing phenomena and under controlled, laboratory, and experimental conditions. In addition, because researchers need to go directly into the field with research objects, the approach used is a qualitative approach where the research is descriptive in nature which is more appropriate to use. Therefore, data collection techniques used by researchers are conducting interviews and documentation. The researcher selected informants from representatives of the Government Apparatus of Cibuntu Village, Cibitung District, Bekasi Regency and the people of Cibuntu Village, Cibitung District, Bekasi Regency to inquire about the implementation of the village financial system (Siskeudes) in managing village fund allocations.

RESEARCH RESULTS AND DISCUSSION

Cibuntu Village is a village located in the Cibitung District. The area of Cibuntu village is 559.66 ha, while the boundary of Cibuntu village is to the east by Ganda Sari to the east and Ganda Mekar to the east; to the south it is bordered by Mekar Wangi; to the west it is bordered by Lambang Jaya and to the north by Wanasari. The geographical condition of this village is close to the city, all the way to Cibuntu village has been filled with neatly arranged infrastructure starting from the road that connects Cibuntu Village with other villages and the road connecting Cibitung District with other sub-districts. Because the position of the village

which is in the middle of the city makes it very easy for access to and from the residents of Cibuntu Village.

Parties whose Interests are Affected

According to Merilee S Grindle, parties whose interests are affected are those who influence the implementation of a policy. This influence will have an impact on the success of a policy. Parties whose interests are affected by the implementation of Siskeudes in Cibuntu Village are Cibuntu village government officials, especially operators, namely the financial and treasurer departments where these officials are directly involved in operating the Siskeudes application. The village apparatus in implementing the Village Financial System must have a positive impact on policy implementation. Implementation of the Village Financial System in Cibuntu Village was designed as one of the strategic steps towards achieving village fund accountability in line with the policy guidelines of the Minister of Home Affairs Regulation Number 20 of 2018 concerning village financial management. Based on the interviews conducted, it can be concluded that in implementing Siskeudes the Cibuntu village government officials as parties whose interests are affected always adhere to the rules set by the government such as Permendagri No 20 of 2018, PMK 99/2021, and also regent regulations. So that the Cibuntu village government officials have achieved the goals and objectives of the policies that have been determined, namely village financial management with the Village Financial System in the process of planning, implementing, administering,

Types of Benefits That can be Obtained

Merilee S Grindle explained that the implementation of a policy is said to be successful if it can produce benefits that are able to demonstrate the positive impact of implementing the policy. Policies set by the government, both programs, regulations and laws that underlie laws and regulations, must have a positive impact on better results and benefits from the results of their implementation so that existing problems can be overcome. It can be concluded that based on the interviews that have been conducted, the implementation of Siskeudes in Cibuntu Village can be said to be able to shorten the working time of Cibuntu Village government officials. With these benefits, of course, the community will also feel the impact, such as requests for funds to implement Posyandu, Covid-19 vaccines, etc. The process will also be faster. Siskeudes implementation also has a higher level of accuracy so that the error rate that occurs can be minimized. In addition, the management of village fund allocations in Cibuntu Village is in accordance with the principles of village financial management, namely accountability and transparency where these principles are also stated in Law of the Republic of Indonesia Number 6 of 2014 concerning villages.

Expected Range of Change

According to Merilee S Grindle, through indicators of the expected range of changes, it can be seen how much change is to be achieved from the implementation of a policy. Policies formalized by the government are expected to be able to produce good output in the short or long term. The purpose of implementing the Village Financial System is to oversee transparency, accountability, participation and budget discipline in managing village finances. Not only that, the performance of village officials can increase in managing village finances so that the welfare of village communities can be realized and improving village development can also improve for the better. Based on the results of the interviews that have been conducted, the range of changes desired by the Cibuntu village government by implementing the Village Financial System, namely the hope that in the future the implementation of development can run more quickly. Due to the current conditions, construction in Cibuntu village was delayed,

this was due to budgets for development being diverted to handling Covid-19.

Location of Decision Making

In the implementation of a policy, decision making is a very important role. The location of decision making is very closely related to stakeholders and is used as a determinant in achieving the goals of a policy. If the decisions set go well then the policy objectives will also be achieved properly. The location of decision making in implementing the Village Financial System in Cibuntu Village is a decision on the problems that occur in implementing the Village Financial System. In implementing the Village Financial System in Cibuntu Village there are still problems, namely the internet network in Cibuntu Village which is less stable, which affects village government officials in operating the Siskeudes application. The Siskeudes application is very dependent on the existence of an internet network, if there is no internet network, the Siskeudes application cannot be used automatically. From the problems that occur, it can be seen that the government is still not serious about the impact in making decisions to implement the Siskeudes application. With the implementation of the Village Financial System in Cibuntu Village, in making decisions for managing village fund allocations such as development decisions, development planning, financial systems, payroll systems, etc. village meetings (musdes) are used. The time needed in making this decision is approximately 4-5 months. With the implementation of the Village Financial System in Cibuntu Village, in making decisions for managing village fund allocations such as development decisions, development planning, financial systems, payroll systems, etc. village meetings (musdes) are used. The time needed in making this decision is approximately 4-5 months. With the implementation of the Village Financial System in Cibuntu Village, in making decisions for managing village fund allocations such as development decisions, development planning, financial systems, payroll systems, etc. village meetings (musdes) are used. The time needed in making this decision is approximately 4-5 months.

Program Executors

The program implementer is a tool used to achieve success in implementing a policy, so that the program implementer becomes very important in a policy. In a policy, program implementers can be regarded as a facilitator and service provider for the community. Program implementers must be supported by implementers who have good capabilities in their respective fields so that the success of a policy can be achieved. Based on the interviews, it can be concluded that the executor of the Village Financial System application program in Cibuntu Village has been appointed a special operator, namely the Cibuntu village financial officer or the village treasurer to operate the Siskeudes application. Other parties involved, namely the BPD and all village officials,

Resources Used

In implementing policies, resources are needed, namely resources that are able to have a positive impact while simultaneously being able to realize the success of implementing these policies. The implementation of the Village Financial System policy can run effectively and efficiently if the implementation is carried out by sufficient and qualified human resources (HR). Moreover, every year the government provides more and more village funds. Therefore, implementing policies must be facilitated by policy implementers who are professional and capable in supporting the success of a policy. Based on predetermined interviews, it can be concluded that to form competent human resources, Cibuntu Village officials who play a role in operating the Siskeudes application routinely every year always attend training in accordance with the assistance provided by the BPKP regarding Siskeudes. Even if there are several people

in the sub-district who are still unable to operate Siskeudes, the BPKP will be invited so that in one year there will be two guidance sessions, namely the first guidance for the district and the second guidance for the sub-district. Other supporting factors in implementing Siskeudes in managing village fund allocations in Cibuntu Village are also fairly complete, such as computers or laptops so that inputting village finances is well accommodated. then the BPKP will be invited so that in one year there will be two guidance sessions, namely the first guidance for the district and the second guidance for the sub-district. Other supporting factors in implementing Siskeudes in managing village fund allocations in Cibuntu Village are also fairly complete, such as computers or laptops so that inputting village finances is well accommodated. then the BPKP will be invited so that in one year there will be two guidance sessions, namely the first guidance for the district and the second guidance for the sub-district. Other supporting factors in implementing Siskeudes in managing village fund allocations in Cibuntu Village are also fairly complete, such as computers or laptops so that inputting village finances is well accommodated.

CONCLUSION

Implementation of the Village Financial System (Siskeudes) in managing village fund allocations in Cibuntu Village, Cibitung District, Bekasi Regency, in general, has been going well, it's just that there are still a number of obstacles that hinder it. Implementation of the Village Financial System (Siskeudes) in managing village fund allocations in Cibuntu Village, Cibitung District, Bekasi Regency, can be seen from several aspects of implementation based on the theory of policy implementation according to Merilee S, Grindle, namely, from the Content of the Policy: Parties whose interests are affected. In the implementation of the Village Financial System, village apparatus acts as a party whose interests are affected, has carried out this policy well, as can be seen from the success in achieving goals in managing village finances through the Village Financial System. Type of benefits obtained. The benefits derived from implementing Siskeudes in managing village fund allocations in Cibuntu Village were greatly felt by Cibuntu village government officials in facilitating work and of course also the Cibuntu village community. Expected range of change. The hope is that with the implementation of the Village Financial System in managing village fund allocations in Cibuntu Village, it will be able to accelerate the implementation of development in Cibuntu Village. Location of decision making. the Cibuntu Village government is considered to be still not serious in making decisions to implement the Village Financial System in managing village funds because there are still problems, namely the Village Financial System application which cannot be used because the internet network is less stable. Program executors. The implementer of the Village Financial System application program in Cibuntu Village has been selected by a special operator, namely the Cibuntu village financial officer or the village treasurer as well as other parties involved, namely the BPD and all village officials, the resources used. There are human resources in Cibuntu Village that are considered sufficient and appropriate to be in charge of managing village finances. It can be seen from the involvement of village government officials in participating in training which is regularly held by the BPKP every year.

Based on the conclusions of the research results and discussion above, the suggestions that can be conveyed by researchers for the implementation of the village financial system (Siskeudes) in managing village fund allocations in Cibuntu Village are that the local government must review the quality of the internet network in Cibuntu Village. Moreover, with the unstable quality of the internet network in Cibuntu Village, the Cibuntu village government should have collaborated with the private sector to improve the quality of the internet network in Cibuntu Village. Even though there are many companies established in the Cibuntu village area, the village government should be able to establish good collaboration with the private sector, especially for welfare.

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