

The Effectiveness of Electronic-Based Village Financial Administration Management in the Si Manis Desa Application (Study in Karangrejo Village, Gempol District, Pasuruan Regency)

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DOI : <https://doi.org/10.61796/icoss.v2i2.385>



Sections Info

Article history:

Submitted: April 15, 2025

Final Revised: May 01, 2025

Accepted: May 11, 2025

Published: May 24, 2025

Keywords:

Program effectiveness

Si Manis application

Village financial administration

Digital village government

Digital village innovation

ABSTRACT

Objective: This study aims to analyze the effectiveness level of electronic-based village financial administration management in the implementation of the Si Manis application in Karangrejo Village. With a focus on village development financial management. This study also aims to evaluate the use of the Si Manis application in Karangrejo Village on the quality or impact provided by the Si Manis Application to the Karangrejo Village Government. Method: The research approach used in this study is qualitative research with a descriptive approach. The focus of this study is the effectiveness of financial administration management in the Si Manis Village Application in Karangrejo Village, based on the theory of effectiveness according to Champbell (1989) to measure the success of a program's effectiveness, which contains variables of program success, program target accuracy, program goal achievement, and program monitoring. Results: The results of this study indicate that the use of the Si Manis application in Karangrejo Village has succeeded in increasing the effectiveness of recording financial reports for Karangrejo Village Development. And the results of this study are in line and in accordance with the theory according to Champbell (1989) which contains 4 indicators in determining the level of effectiveness of a program. Novelty: This study provides a new and significant contribution to valid data results because it uses new data and sources. This research also presents novelties by specifically examining the effectiveness of the Si Manis application in Karangrejo Village. It also provides recommendations based on local data that can serve as a reference for developing electronic-based village financial administration management policies in other regions.

INTRODUCTION

In accordance with Home Affairs Ministerial Regulation No. 47 of 2016 concerning Village Government Administration. Conceptually, with the slogan of providing safe and fast administrative services, village financial management is a crucial element in supporting the progress and welfare of village residents. In Indonesia, good and transparent village financial management is a key priority in order to increase accountability and efficiency, as well as the effectiveness of village budget use. However, in its implementation, many villages still face challenges in financial administration management, such as irregular recording, irregularities, and difficulties in preparing accurate and timely reports [1]. The village government refers to the Regulation of the Minister of Home Affairs Number 20 of 2018 concerning Village Financial Management [2].

In today's era, implementing electronic-based village financial administration is a crucial step to improve the effectiveness of village fund management. The electronic system for village financial administration is managed based on the principles of

transparency, accountability, and efficiency, thereby minimizing the potential for administrative errors and budget misuse [3]. Therefore, the effectiveness of electronic-based village financial administration management needs to be improved, because good management can encourage the realization of programs that are on target, transparent, and accountable, with the aim of contributing to improving the quality of life of village communities. According to Subagyo in Budiani, effectiveness is defined as the level of match between the results obtained and the targets that have been determined [4]. Hani Handoko also believes that effectiveness is the relationship between output and objectives, where the greater the contribution of output to objectives, the more effective the organization, program or activity [5]. The main focus of effectiveness is on results, a program or activity is considered effective if the results obtained can achieve the desired goals. According to Delone and Mclean they are of the opinion that the quality of the system influences the quality of the system itself [6]. It is important to make system quality part of the assessment of information success. According to Campbell, there are four indicators for measuring the effectiveness of a program: program success variables, program target accuracy, program goal achievement, and program monitoring [7].

The East Java Government, through the Village Community Empowerment Service (DPMD), has developed the Si Manis Desa application, which is a Village Administration and Information Management System, to support population administration services and development at the village level. Si Manis is an application that regulates village administration in accordance with the Minister of Home Affairs Regulation number 47 of 2016. The Si Manis application was first socialized in Pasuruan Regency and several regencies in East Java in 2022. According to information from the Karangrejo Village Secretary, there are 75 villages in Pasuruan Regency that have participated in the Technical Guidance on the use of the Si Manis application on August 15, 2024. Pasuruan Regency to this day has ranked second lowest in the management of the Si Manis Application from 2024 until now. In Gempol District, there are 2 villages that have updated the Si Manis data, including Karangrejo Village and Randupitu Village. In this Si Manis application, there are several features to facilitate village officials in online-based services and Village Development. Based on the data on the percentage of completion of the Si Manis Desa application in East Java, only 8 regencies have inputted data above 50-95%, including Pasuruan Regency, Malang Regency, and Pacitan Regency, with 11 regencies having inputted 37%. The Si Manis application in village financial management is included in the Development Administration Feature (Adm Pembangunan), which contains several features including the Development Work Plan, Development Activities, Inventory and Results, and PPM Cadres.

The Karangrejo Village Government implemented the Si Manis Desa Application in 2024 and continues to utilize this application to date, with implementation that is appropriate and in line with the provisions for using the Si Manis Desa application. This application has accelerated the village budgeting process, especially for village development. With the Si Manis Desa Application, financial management for village

development and other responsibilities can be carried out more effectively, and meet existing legal requirements [10]. The implementation of village financial management must be transparent, accountable, and democratic. Therefore, the success in implementing the village budget for village development has a major impact on achieving regional development [9]. The following is a summary of the Karangrejo Village Budget Data Report for 2024.

Table 1. Karangrejo Village Income 2024

Description	Realization (Rp)
Village Original Income	35.500.000,00
Transfer Revenue	2.288.507.053,00
Village Funds	1.146.387.000,00
Tax and Levy Revenue Sharing	269.376.000,00
Village Fund Allocation	414.186.000,00
Regency/City Assistance	458.558.053,00
Other Income	-
Total Income	2.324.007.053,00

Source: Karangrejo Village Government, Gempol District, 2024

Based on the table, the Karangrejo Village APBDes report for 2024 has been input into the Si Manis Desa application, including input for Village Development Expenditures. This indicates that the Karangrejo Village Government has utilized the application. According to the Karangrejo Village Government, village revenue has increased significantly compared to the previous year. With the annual increase in the village fund budget, planning, implementation, management, reporting, and accountability are all included in village financial management. According to Minister of Home Affairs Regulation Number 20 of 2018, village finances must be managed based on transparency, accountability, and community involvement [2]. Therefore, in the Si Manis Desa application, Village Development Expenditure has been inputted and accompanied by village income which is used to realize Development in Karangrejo Village.

Table 1. Karangrejo Village Development Work Plan for 2024

No	Nama Proyek/kegiatan	Lokasi	Sumber Biaya			Jumlah	Keterangan
			Pemerintah	Kab/Kota	Sawadaya		
1	Renovasi pendopo balai desa karangrejo	Dsn. Mlaten RT 01/RW 02	0,00	100.000.000,00	0,00	100.000.000,00	Pembongkaran tiang penyangga pendopo kantor desa
2	Penggadaan lampu penerangan jalan	Dsn. Janti RT 01/ RW 07	40.000.000,00	0,00	1.000.000,00	41.000.000,00	Jalan poros yang sering di lalui oleh warga
3	Pavingisasi dusun Sejo	Dsn. Sejo RT/04 RW 03	75.000.000,00	0,00	1.000.000,00	76.000.000,00	Jalan aspal yang sudah rusak dan berlubang
4	Renovasi poskesdes dusun Bangkok	Dusun Sejo	80.000.000,00	0,00	2.000.000,00	82.000.000,00	Bangunan yang sudah lama, atap yang mulai keropos dan ruangan yang sempit
5	Renovasi jembatan dusun Ngetal RW.13	Dusun Ngetal	50.000.000,00	0,00	1.500.000,00	51.500.000,00	Jembatan sudah retak dan ambles
6	Pavingisasi jalan Dusun Karangbangkal	Dusun Karangbangkal	60.000.000,00	0,00	2.500.000,00	62.500.000,00	Jalan aspal yang sudah rusak dan berlubang

Source: Si Manis Desa, Karangrejo Village Government, Gempol District, 2024

The data above shows the development work plan for Karangrejo Village, Gempol District, uploaded to the Si Manis Desa application for the 2024 fiscal year. The Si Manis Desa application contains items related to village financial administration management, specifically the development work plan, development activities, and an inventory of development results. The development work plan book already contains detailed development data based on village financial management. All of this data has been digitally entered into the application as a form of budget transparency and accountability. This budget recording also demonstrates that the village government has implemented indicators for achieving program objectives, where development activities have been determined according to community needs and outlined in official documents. Furthermore, the existence of a digitally documented plan can support program monitoring, as progress and activity reporting can be checked in real time through the application system by the village.

Based on direct observations and interviews, several problems have occurred in the field, in the electronic-based village financial administration management using the Si Manis Desa application in Karangrejo Village. It has not shown optimal effectiveness and has not met the expected targets. To improve operational effectiveness, there are still significant gaps in the application of the related effectiveness theory [1]. Based on the interview results, there are problems that can affect the effectiveness of village financial administration management using the Si Manis Desa application in Karangrejo Village. The problem that occurs is the uneven implementation of the application's use in Gempol District, only two villages have been actively managing villages using the Si Manis application, namely Karangrejo Village and Randupitu Village. So this has a major influence which will later become a demand for the Karangrejo Village Government to always actively input in the application. This is related to the focus of effectiveness indicators according to Campbell, which contain the determination of program targets.

Its effectiveness in achieving the goal of improving the quality of public services and village government related to the determination of the target is still not optimal, although this application in several areas that have used it is considered to simplify village management and operations [7]. And there are also problems related to the effectiveness indicators of program socialization, based on the results of interviews, in the program socialization there are problems such as, socialization related to the Si Manis Desa application is still lacking, so that the impact is that there are still many Karangrejo Village officials who still do not understand how to operate the application, so that only one person, namely the Village Secretary, who understands the management of the Si Manis application. This problem indicates a Gap Problem between the indicators, the objectives of developing the Si Manis Desa application with the reality in the field, which requires a more in-depth evaluation to increase the effectiveness of the Si Manis Desa application.

The following are several previous studies related to this research and which serve as the basis for conducting this research, including: Martini (2019) conducted a study entitled Financial Management Using the Village Financial Application (Siskuedes) with a qualitative approach. Based on the findings of the study on financial management with the village financial application (Siskuedes), it can be concluded that the use of the Siskuedes application helps in providing computer-based financial reports, but in its implementation there are still challenges related to human resource competency and inadequate village facilities [11].

Arianto conducted a study entitled "The Effectiveness of Village Financial System (Siskuedes) Use," utilizing qualitative methods with an interpretive paradigm approach. Based on findings in Tompobulu Village, the Siskuedes application has been comprehensively implemented, enabling input and reporting processes to support relevant accountability. However, the application's implementation has not been well organized because human resources at the village government level still do not meet the standards related to their respective tasks, resulting in a suboptimal governance system in Tompobulu Village [12].

Andoni Lazuardi, Gunarianto, Hartini conducted a study entitled "Effectiveness of Implementing the Regional Financial Information System (SIKD) in the Regional Government Information System (SIPD) Application in Purworejo District, Pasuruan City." This study used a qualitative methodology with a descriptive approach. Based on the findings of the study, the implementation of SIKD in SIPD in Purworejo District, Pasuruan City showed that the indicators for achieving objectives had been running well. This was evident from the interviews conducted, which indicated that all activities in SIPD had been carried out in accordance with applicable regulations, and SIPD had achieved the expected targets of increasing transparency and efficiency. The Integration Indicator was also proven effective, as interviews showed that the procedures established by the Central Government and operators in the sub-district had received socialization

from government agencies, such as the BPKAD of Pasuruan City. Purworejo District could also learn about the implementation of SIPD through the YouTube channel [8].

Rivan & Maksum conducted a study entitled "The Implementation of the Village Financial System in Village Financial Management." Using a qualitative descriptive approach with interviews and documentation, they conducted a case study of several villages in Bogor Regency, specifically Bojonggede, Ragajaya, and Sukmajaya. The study concluded that the implementation of the Siskeudes application helps create clean, transparent, and efficient village financial management. However, its effectiveness is highly dependent on the quality of human resources, leadership commitment, and internal village communication media.

Khadlirin, Mulyantomo, & Widowati in their study entitled Analysis of Efficiency and Effectiveness of Village Fund Management (Empirical Study of Tegalarum Village, Demak Regency 2016-2020) explained that the management of village funds in Tegalarum Village, Demak, met the efficiency level of 95.57% and effectiveness of 95.60%, so it is categorized as very good according to the provisions of the Minister of Home Affairs Regulation No. 690.900-327 of 1996. However, they also emphasized that this high efficiency can only be achieved if supported by competent human resources, commitment of village officials, and regular evaluation and supervision.

Based on the problems and previous research, the purpose of this study is to assess and analyze how effective the Si Manis Desa application is in assisting the financial administration management of development projects in Karangrejo Village, Gempol District, Pasuruan Regency, based on four indicators of program effectiveness theory according to Champbell, namely success, accuracy of targets, achievement of objectives, and program monitoring. This research is motivated by the fact that although the digitalization of village administration has been widely introduced through applications such as Siskeudes, SIPADES, and Si Manis Desa, there are still implementation obstacles at the village level, especially in terms of limited human resources, unequal distribution of technical training, and minimal monitoring and support across institutions. Therefore, this study aims to understand how the Si Manis Desa application is applied in the practice of managing the Village Budget (APBDes) and submitting village development reports and measure the extent to which the Si Manis application has achieved effectiveness in accordance with the initial objectives of the village financial digitalization program. With the urgency of previous research showing that the success of similar programs is highly dependent on local readiness, especially human resources and facilities. And there has been no specific study related to the effectiveness of the Si Manis Desa application in Karangrejo Village, even though the application has been running for more than a year.

RESEARCH METHOD

The approach applied in this research is a qualitative approach using a descriptive method. The focus of this research is the effectiveness of financial administration management in the Si Manis Village Application in Karangrejo Village, based on the

theory of effectiveness according to Campbell to measure the success of a program's effectiveness, which contains variables for program success, program target accuracy, program goal achievement, and program monitoring [7]. The research location is in Karangrejo Village, Gempol District, Pasuruan Regency, as one of the village governments included in the category of villages in Gempol District, with complete data inputted into the Si Manis Desa application system. The method for selecting informants was carried out using purposive sampling [9]. According to Sugiyono, the purposive sampling method selects samples based on certain references [13]. Informants were selected purposively, considering their direct involvement in the management of the Si Manis Desa application. This study involved four people, namely, Mr. Akhmad Shodiq as the Village Secretary as the main informant and the main operator of the application, Mrs. Fitri Dedok Mariani as the Head of Financial Affairs, Mrs. Sri Anaswati as the Head of Planning, and Mr. Mochammad Amirul Khusni as the Head of the Government Section. The method of collecting information was carried out by interviewing informants, conducting direct observations at the village office, and collecting documents in the form of APBDes reports, development realization, and evidence of input from the Si Manis Desa application. Four steps of data analysis were carried out, namely, data collection, data selection, data presentation, and drawing conclusions. The data was carried out to analyze the situation regarding the effectiveness of financial administration management in the Si Manis Desa application in Karangrejo Village, Gempol District, Pasuruan Regency [9].

RESULTS AND DISCUSSION

Results

The Si Manis Desa application was created by the East Java Provincial Government, through the Village Community Empowerment Service (DPMD) to assist in the implementation of population administration and development services in villages. Si Manis is a village administration application that complies with the Minister of Home Affairs Regulation number 47 of 2016. Karangrejo Village, Gempol District, Pasuruan Regency has been using the Si Manis Desa application in managing village development finances since 2024 until now. This application facilitates village officials in recording village development needs, income and expenditures, and reporting village development results more efficiently and accurately [14]. The effectiveness of the Si Manis Desa application lies in its ability to ensure smooth, accurate, and transparent village development financial management. This study uses Campbell's theory of program effectiveness to measure the success of a program, which contains the variables of program success, program target accuracy, program goal achievement, and program monitoring [7]. This is expected to support accountability, efficiency, and the achievement of development targets in Karangrejo Village. According to Campbell, there are four indicator variables for measuring the success of effectiveness, including:

1. Program Success

The success of a program in assessing the level of effectiveness of financial administration management in the Si Manis village application can be seen from several important indicator aspects as conveyed by Campbell [9]. Program success can be defined as the direct and measurable achievement of results that align with program objectives. In this case, success is measured by the implementation of the Si Manis Desa application in supporting digital village development financial administration. To determine whether the Si Manis Desa application is effective, a program success evaluation is necessary. According to Campbell, achieving a predetermined goal is a determining factor in program success. In this case, the capacity of human resources and supporting facilities and infrastructure for the Si Manis Desa application can also be used to measure the application's application in village financial management [15].

The success of the program is assessed by the Si Manis application's ability to assist the systematic and digital management of village financial administration. This success includes the effectiveness of use, human resource understanding, and tangible results from the application's implementation. The use of the Si Manis application in Karangrejo Village is certainly influenced by the skills of the human resources of the Karangrejo village apparatus. Therefore, special training is needed for Karangrejo Village apparatus in operating the Si Manis application, because Karangrejo Village is one of the villages in Gempol District that actively inputs village fund development. Evidence of input from the 2024 Village Budget (APBDes) report has successfully recorded and managed village development financial data more systematically and efficiently. Based on observations and interviews with the Village Secretary, it was found that application management is still hampered by limited human resources and technological devices. The Village Secretary, as the main informant, stated that, "Until now, the only one who can operate the Si Manis Village application is myself. Not all village officials understand how to use it and computer facilities are still limited." (Interview with Mr. Akhmad Shodiq, Karangrejo Village Secretary, 2024). This can be stated that the success of the Si Manis village program in Karangrejo Village has not fully aligned with the theory according to Campbell (1989). This is caused by several obstacles, such as limited infrastructure at the Karangrejo Village Office, which has not yet met technological needs properly. Technical training for managing the Si Manis application by Karangrejo Village officials is still not optimal and still relies on one human resource and limited equipment.

Therefore, this also becomes a determining factor for requiring Karangrejo Village officials to be able to operate the Si Manis Desa application and not just rely on one person to input data into the Si Manis Desa application. Karangrejo Village officials, especially the Karangrejo Village Secretary who has been trained and understands this application, will be better able to utilize the Si Manis Desa application for village financial management in the Development sector effectively and efficiently. Information regarding the capabilities, training, and capacity development of human resources in Karangrejo

Village officials was obtained through an interview with Mr. Akhmad Shodiq, as the Secretary of Karangrejo Village, Gempol District, Pasuruan Regency.

Table 3. Development Work Plan According to Sector in Karangrejo Village in 2024

Description	Realization (Rp)
Education Sub-sector	181.749.000,00
Health Sub-sector	256.717.380,00
Public Works & Spatial Planning Sub-sector	327.358.810,00
Residential Areas Sub-sector	25.050.000,00
Total:	790.875.100,00

Source: Si Manis Desa, Karangrejo Village Government, Gempol District, 2024

All of this data has been input into the Si Manis application, which demonstrates a good level of digital record-keeping. The technical success of the Si Manis application is already evident in the digitization of village budget (APBDes) reporting. However, its success remains limited because not all village officials have been involved. This success has also only reached the administrative aspect, not yet reaching the human resource empowerment and broader participation of village officials.

Furthermore, previous research by Martini stated that the implementation of digital village financial systems tends to be hampered by limited human resources and facilities. This situation is similar to that found in Karangrejo Village, where success still depends on a single operator. The success of village financial digitalization programs is greatly influenced by the availability of technical training, distribution of operational tasks, and technological infrastructure support.

2. Accuracy of Program Targets

Program Target Accuracy is an effectiveness indicator that measures the achievement of goals by understanding the mechanisms for maintaining the effectiveness value of a program [4]. Effectiveness can be measured based on the extent to which targets are achieved in line with organizational objectives. The Si Manis Village application in Karangrejo Village aims to assist the village government in managing and reporting village finances. The success of these targets can be measured by achieving specific, predetermined objectives. In the Si Manis application, these objectives include financial recording, accelerating the village development budget process, and facilitating village development financial reporting [6]. If the objectives that have been set in implementing the Si Manis application in Karangrejo Village are achieved, then the Si Manis application can be said to be successful.

The success of implementing the Si Manis application in Karangrejo Village can be seen from the level of target achievement, the suitability of the results with the set targets and timeliness [15]. Targeting accuracy refers to the extent to which the program is directed to the right and relevant parties as beneficiaries, both directly and indirectly. The main target of the Si Manis Desa application is the village government as the

implementer of village administration and financial activities. This refers to the results of interviews with the Secretary of Karangrejo Village as the main informant, as well as additional informants such as the Head of Financial Affairs, the Head of Planning and the Head of the Government Section, it was found that the use of the Si Manis Desa application is indeed aimed at village officials who are obliged or authorized to manage and report village finances. In this case, the program's target is considered appropriate, because its direct users are parties who are structurally obliged to manage financial administration.

However, despite the primary target being met, in practice, the application's implementation has not yet reached all village officials who should be involved. Minimal training and limited login access have resulted in only a small percentage of village officials actively using the Si Manis Desa application. This creates an internal gap, with the administrative burden being handled by only one or two staff members. The Head of Financial Affairs stated, "We, the village officials, are the ones running this application. But not everyone can use it, so I am also assisted in managing it by Mr. Akhmad Shodiq, the Village Secretary, because I, nor other village officials, have not received further training or technical guidance on managing finances in the Si Manis application." (Interview with Mrs. Fitri Dedok Mariani, Head of Financial Affairs of Karangrejo, 2024). At the village level, the program's targeting accuracy is not optimal in terms of sub-district areas. Interviews revealed that of the 18 villages in Gempol District, only two villages (Karangrejo Village and Randupitu Village) are actively using the Si Manis Desa application).

Table 4. Analysis of the accuracy of the targets of the Si Manis Application program in Karangrejo Village in 2024

No	Assessment Aspects	Field Findings	Evaluation
1.	Internal Targets (Village Officials)	The program has been targeted at village secretaries and finance officers	Accurate
2.	Distribution of Users within the Village	Not all officials have been involved	Not optimal
3.	Sub-district Coverage	Only 2 out of 18 villages are actively using the Si Manis app	Not evenly distributed
4.	Technical Understanding and Training	Minimal training, limited access	Weak

Source: Direct observation in Karangrejo Village 2024

The program's accuracy analysis table shows the extent to which the Si Manis application has reached the program's primary target groups, both individually and institutionally. The primary target is village officials responsible for managing finances

and development-related administration. Field data indicates that the application has been used by the Village Secretary and some by the Head of Financial Affairs. However, other village officials, including the Hamlet Head, have not yet been actively involved in using the application due to limited training and lack of login access. This indicates that although the program's objectives are structurally sound, its technical implementation remains uneven. In other words, the targets have been correctly defined, but have not been fully implemented at the village level. Furthermore, according to Arianto, digital village finance programs often miss their intended targets if implemented by only one operator. Karangrejo Village also experienced a similar situation, where application implementation did not reach all internal stakeholders.

3. Achievement of Program Objectives

According to Campbell, the achievement of program objectives is an effectiveness criterion that maintains the program's capacity to meet the needs of recipients [9]. Recipients reported satisfaction with the program. The Si Manis Village Application in Karangrejo Village aims to assist the village government in managing and reporting village budgets. The Si Manis Application's objectives include financial recording, accelerating the village development budget process, and facilitating village development financial reporting [3]. The achievement of program objectives is related to the satisfaction of program recipients, such as the Karangrejo Village apparatus and the community, regarding the results and processes of financial management through the Si Manis application [15]. The program's objectives are being achieved through village officials, who have found the Si Manis app to be convenient and helpful. The community also feels satisfied with the program's objectives and increased transparency and accountability through its management [9].

The primary purpose of using the application is to expedite the reporting process and ensure accountability of village funds. According to an interview with Mr. Akhmad Shodiq, the Village Secretary, "We feel helped by the Si Manis application. Reporting on development and village funds has become faster and more orderly." (Interview with Mr. Akhmad Shodiq, Secretary of Karangrejo Village, 2024). From the interview results, village officials admitted to being helped by this application. The Si Manis application is considered to simplify the recording of village development funds, accelerate the reporting of the Village Budget (APBDes), and reduce the risk of errors. This is demonstrated by the successful input of Village Budget (APBDes) data and 2024 development activity reports into the system. It also indicates that village officials feel the direct benefits of the application, which speeds up work processes and improves administrative order. This indicates that the program's objectives have been achieved, especially in terms of efficiency and transparency.

Table 5. Data Inputted into the Si Manis Application, Karangrejo Village 2024

Types of Inputted Data	Status	Program Goals Achieved
Village Income	It has been inputted according to the village revenue structure.	Providing transparency regarding village development funding sources
Development Work Plan	It has been inputted.	Structured annual development activities
Development Results Inventory	It has been partially inputted.	Recording the actual output of development activities
Development Expenditure	It has been inputted into the Village Budget report.	Recording village financial expenditures for the development sector
Financial Reporting	It has been done by the main village operator	Providing financial documentation for public accountability

Source: Si Manis Desa, Karangrejo Village Government, Gempol District, 2024

Based on the data table above, the achievement of other program objectives can also be seen from the data inputted into the Si Manis Desa application according to available features such as Village Income, Work Plan, Development Results Inventory, Development Expenditure, and Financial Reporting. Each data entry is directly related to the program's objective achievement indicators according to Campbell's theory, namely the achievement of tangible results, speed, efficiency, and accountability in village financial management. A status column is also included to determine whether the input results have been digitally processed in the application by the Karangrejo Village Government. Most of the data has been successfully input, but digital monitoring and cross-user access are still not optimal because there is only one operator who can understand and actively operate the application. Therefore, this table shows that data input in the Si Manis Desa Karangrejo application has contributed significantly to the achievement of the village development program's objective indicators.



Figure 1. Results of the construction of the Karangrejo Village pavilion in 2024

Source: Si Manis Application, Karangrejo Village 2024

The image above shows that development activities such as the renovation of the village hall pavilion in Mlaten Hamlet have been reported through the Si Manis Desa application. This application systematically displays all activity data, including budget values, work volumes, and field photographic evidence. One example is the renovation of the pavilion worth Rp. 105,000,000 carried out in Mlaten Hamlet. The renovation results and documentation have been uploaded and stored in the Si Manis application. This demonstrates that the digital system not only supports reporting efficiency but also ensures the transparency of public information in the implementation of village development. This includes evidence of increased transparency, public accountability, and most importantly, meeting and strengthening the indicators for achieving goals according to Campbell, particularly in terms of the achievement of results or program objectives.

Previous research by Andoni Lazuardi et al showed that the implementation of the Regional Financial Information System (SIKD) in the SIPD application successfully achieved program objectives through transparency, reporting efficiency, and the achievement of predetermined activity targets. This is consistent with this study, where the Si Manis application supports the achievement of village development program objectives, such as accelerating APBDes reporting and documenting development results, demonstrating a direct link between application use and the successful implementation of village programs.

4. Program Monitoring

Program monitoring involves periodically evaluating and overseeing program implementation to ensure it remains on track and can be corrected if any deviations occur. Regular program monitoring is also crucial for measuring effectiveness. Implementing program monitoring can streamline the Si Manis application management process and can be considered effective and efficient [4]. The achievement of overall goals can be seen

from how well the organization carries out its tasks to achieve the goals as a comprehensive evaluation (John P. Champbell).

In the implementation of the Si Manis Application in Karangrejo Village, program monitoring indicators include input and output on this application. The intended input includes resources, such as labor, budget/finance, technology, and training for apparatus in Karangrejo Village in using the Si Manis application and implementing the financial reporting method for village development funds. The output of the Si Manis Application includes the number of financial reports prepared and inputted on time, the quality of the reports produced, and the level of satisfaction of village apparatus regarding the management of online-based village funds through the Si Manis application [9].

Program monitoring can be seen from the system's input and output, which are digitally and systematically documented. The Si Manis application facilitates the recording of development activities, budgets, and reporting, which can be monitored by the Village Government and related agencies. The Si Manis application program has been running well in Karangrejo, but there is no comprehensive cross-village monitoring mechanism by the Sub-district or Regency. Monitoring can also be done digitally, but it is still limited by who has access. Several informants stated that access to the application only has one operator, so monitoring by other institutions such as the BPD has not been optimal. Based on an interview with Mr. Akhmad Shodiq, the village secretary and Si Manis operator, said, "There has been no monitoring from the sub-district or regency. We only ensure that the input data is complete and stored neatly in the application." To support the informant's statement regarding the input and output for the use of the Si Manis application, evidenced by the results of financial reporting of Karangrejo Village funds through the Si Manis application.

Table 6. Recapitulation of Development Results Data Reports Inputted into the Si Manis Application for Karangrejo Village in 2024

No	Type of Development Results	Cost	Location	Information
1.	Renovation of the Karangrejo Village Hall	Rp.105.000.000,00	Mlaten Hamlet, RT 01/RW 02	Dismantling of the supporting pillars of the village office pavilion
2.	Road Paving	Rp.63.000.000,00	Karangbangkal Hamlet	

Source: Si Manis Desa, Karangrejo Village Government, Gempol Sub-district, 2024

Based on the available table, the 2024 Development Results Report in Karangrejo Village has been successfully uploaded to the Si Manis Desa application. This demonstrates that the Karangrejo Village Government has utilized the Si Manis application optimally and effectively. The input data includes the development results in Karangrejo Village that were realized in 2024.

Based on the interview results above, it shows that the Karangrejo Village government's input and output levels in achieving the program's objectives using the Si Manis application are running well. This is in line with the program's goal achievement indicators according to Campbell, which show that all reported data on village financial management for development is included in the Si Manis application. Comparison with previous research by Rivan & Maksum emphasizes the importance of cross-institutional monitoring so that reporting is not only administrative but also accountable. Karangrejo Village has also not yet achieved this aspect optimally. Therefore, internal monitoring is necessary and does not yet have a structured evaluation or audit system from an external institution. This hinders the application's potential to create full transparency. Support from the Sub-district and Regency is also needed in the form of regular evaluations and further training.

Discussion

Based on research results, the use of the Si Manis Desa application in Karangrejo Village has brought about significant changes in the management of village financial administration, particularly in the development sector. This application assists in digital recording, planning, budgeting, and the delivery of village financial reports, resulting in increased administrative order and transparency to the public. This success is evident in the completeness of the 2024 Village Budget (APBDes) data that has been entered, including details of village original income, transfer funds, village fund allocations, and realized development expenditures. Development-related data, such as village hall renovations and road paving, are also well-budgeted within the application, accompanied by photographic evidence. Although the application can technically handle all financial administration cycles, its effectiveness is still less than optimal due to limitations in human resources and technology, where application use still relies on a single main operator, the Village Secretary. This situation aligns with the findings of Martini and Arianto, who stated that the quality of human resources is a key factor in the success of a digital-based village financial system.

The success of a program can be measured by the extent to which the Si Manis Desa application achieves its stated goal, namely helping villages manage development financial administration effectively and in a planned manner. In Karangrejo Village, signs of success can be seen in the complete 2024 Village Budget (APBDes) data entry, digitized development activity reports, and the availability of physical evidence uploaded to the system. For example, the renovation of the pavilion worth Rp105,000,000 and the paving of the road worth Rp63,000,000 were recorded in detail, complete with location information, work volume, and photo documentation. This demonstrates efficiency and

order in administration. However, the program's success is still limited to the technical side of recording and has not fully encompassed human resource development or the participation of all village officials. As the Village Secretary stated, "Until now, only I can use the Si Manis Desa application." This situation indicates that the program's success is still at risk if there is no dissemination of skills among village officials.

From a targeting perspective, the program has been targeted appropriately, namely village officials responsible for financial management and development administration. However, participation remains uneven. Only the Village Secretary and the Head of Financial Affairs are actively using the application, while other officials lack the skills or login access. Lack of training and outreach results in the administrative workload being concentrated on a small number of individuals. This aligns with research by Rivan and Maksum, who found that the lack of involvement of all village officials in the application's use can hinder the spread of understanding and smooth operations. At the sub-district level, application use is also uneven; of the 18 villages in Gempol District, only Karangrejo and Randupitu villages actively use Si Manis Desa. This imbalance results in poor coordination and support between villages, ultimately impacting the effectiveness of implementation on the ground.

In terms of goal achievement indicators, the Si Manis Desa application has provided clear benefits in accelerating the financial reporting process, improving data accuracy, and facilitating documentation of development activities. Village officials have experienced time and procedural efficiencies, as all data can be digitally input and retrieved when needed. For example, development work plans, development results records, and development expenditures have been well-documented, allowing for rapid tracking of progress and budget realization. Communities also benefit indirectly through increased transparency, as reports and evidence of activities can be presented as a form of public accountability. However, goal achievement has not been fully optimized because development results have not been fully recorded, and only a portion of the application's features are used sustainably. This aligns with the findings of Andoni Lazuardi et al, who emphasized the importance of utilizing all application features to achieve comprehensive program objectives.

The final indicator, program monitoring, shows that the Si Manis Desa application provides direct input and output monitoring features, supporting internal evaluation in Karangrejo Village. While development data and financial reports are accessible to the village government and relevant parties, monitoring mechanisms at the sub-district and district levels are not yet fully operational. Access to the application, which is limited to a single operator, limits the participation of supervisory institutions such as the Village Consultative Body (BPD). This situation hinders inter-agency oversight efforts, which should be part of the public accountability system. These findings align with research by Khadlirin and colleagues, which emphasizes that successful village fund management requires a combination of human resource capacity, data transparency, and multi-level oversight mechanisms. Therefore, although the implementation of the Si Manis Desa

application in Karangrejo has been quite effective in improving village financial management, strengthening human resource capacity, equitable user access, and improving the monitoring system across devices are key recommendations for achieving optimal effectiveness.

CONCLUSION

Fundamental Finding : The implementation of the Si Manis Desa application in Karangrejo Village has been categorized as quite effective in managing village financial administration, especially in the development sector, with improvements in financial recording, reporting speed, and public transparency. However, the application's effectiveness is hindered by its dependence on a single operator and the low involvement of other village officials, as well as suboptimal cross-institutional monitoring.

Implication : This study highlights that with proper management, the digitalization of village financial administration can enhance transparent, accountable, and efficient governance, offering a replicable model for other villages. Policymakers should consider integrating ongoing training programs and external monitoring to ensure the application functions not only as an administrative tool but also as an oversight mechanism.

Limitation : The research is limited by its focus on a single village and the small number of respondents, which may lead to perception bias, as it lacks input from community members or external parties like the Village Consultative Body. Additionally, the study did not quantitatively assess the application's impact on village financial performance, limiting the analysis to descriptive and qualitative data. **Future Research :** Future studies should expand the scope to multiple villages within a district, incorporating both qualitative and quantitative methods to evaluate the application's impact on reporting efficiency, data accuracy, and public transparency. A comparative analysis with other village financial applications, such as Siskeudes or SIPADES, could further enhance understanding of the factors influencing the success of digital financial administration.

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