

Implementation of Siskeudes in Tambak Kalisogo Village, Jabon District, Sidoarjo Regency

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ABSTRACT

Objective: This study aims to examine how the Village Financial System (SISKEUDES) is implemented in Tambak Kalisogo Village, Jabon District, Sidoarjo Regency. **Method:** The method used in this study is a descriptive qualitative approach, where data collection is conducted through interviews, observation, and documentation, supplemented by secondary data from academic articles and official documents. The analysis in this study refers to Edward III's implementation theory, consisting of four indicators: communication, resources, implementer attitudes, and bureaucratic structure. **Results:** The results show that the implementation of SISKEUDES in the village has been carried out, although it still faces various obstacles. Some of the problems encountered include a lack of skilled implementers, inadequate technological infrastructure, and technical problems such as unstable internet connections. Nevertheless, communication between village officials and related agencies is quite effective, and the bureaucratic structure supports program implementation well. **Novelty:** To improve the implementation of SISKEUDES, regular training for village officials and improvements to supporting infrastructure are needed. Support from the local government and community participation are also key factors in realizing transparent and accountable village financial management.

INTRODUCTION

In the context of the Indonesian government financial system, villages are considered legal entities with administrative areas and the authority to regulate governmental matters and community interests independently, in accordance with the provisions of Article 1 Paragraph 1 of Law Number 6 of 2014 concerning Villages. This management is based on the original rights and initiatives of the community recognized by the constitution of the Unitary State of the Republic of Indonesia. Regarding village financial management, Minister of Home Affairs Regulation Number 113 of 2014 states that village finances include all rights and obligations expressed in monetary form, including goods and cash, which affect the implementation of village government duties and responsibilities. This management process involves several organized steps, starting from planning, implementation, administrative recording, preparation of reports, and up to budget accountability for one fiscal year, which runs from January 1 to December 31[1].

SISKEUDES (Village Financial System) is a policy launched by the government to increase transparency and accountability in financial management at the village level. This system is designed to support the entire village financial management process, which includes the planning phase, budgeting, financial management, and presentation of financial reports in a more orderly, efficient, and targeted manner. The main objective of implementing SISKEUDES is to reduce the possibility of administrative errors and prevent irregularities and corruption in village budget management. In an effort to improve the financial management system at the village level, Minister of Home Affairs

Regulation Number 113 of 2014 is used as the legal basis for its implementation. As a form of synergy between agencies, the Ministry of Home Affairs and the Financial and Development Supervisory Agency (BPKP) established cooperation through the signing of a memorandum of understanding numbered 9001627115J and MOU-16/D4/2015 on November 6, 2015. This understanding is aimed at strengthening village financial governance that is more structured, transparent, participatory, and accountable in its implementation[2].

Based on the regulations in Law Number 6 of 2014 concerning Villages, starting in 2015, the central government stipulated that villages are entitled to receive a 10% allocation of funds from the State Budget. These funds are channeled directly into village accounts without intermediaries, unlike the previous distribution method. This policy is intended to significantly increase village financial capacity. Consequently, village governments are required to have an appropriate and transparent financial management system, including the implementation of accounting practices and regular financial management so that financial reports can be prepared in a clear and accountable manner[3]. Village financial management, particularly that derived from Village Original Revenue (PAD), must be carried out effectively to support community welfare and village progress. Village funds can be used to stimulate local economic growth through a number of village development policies. Financial reports serve as a crucial tool for conveying financial information efficiently and relevantly, covering all transactions and economic activities conducted by the village government.

Along with changes in Indonesia's financial sector, adjustments are needed across various institutions, including village governments, to ensure they function better and more efficiently. One of the most significant changes is occurring in government accounting. A sound accounting process will produce accurate financial information that is accessible to various parties and supports decision-making that aligns with the objectives of each stakeholder[4]. Village fund budget management must be implemented properly to prevent misuse or irregularities in its management.



Figure 1. Initial display of the village financial system application.

Tambak Kalisogo Village, located in Jabon District, Sidoarjo Regency, is one of the villages attempting to implement the Village Financial System (SISKEUDES) as part of its financial management system. To support digital transformation at the village level, Tambak Kalisogo has also adopted the Simpeldesa application as a tool to improve public services. This action reflects the village government's commitment to utilizing information technology to improve work efficiency and promote transparency in government administration.

The implementation of the Village Financial System (SISKEUDES) in several villages in Sidoarjo Regency has shown varying results. Research in Permisan Village, Jabon District, revealed that despite the system's implementation, several challenges remain. The main issues that emerged were a lack of understanding among village officials regarding how the application works, as well as limited network infrastructure. These findings emphasize that the success of SISKEUDES implementation is greatly influenced by the preparation of human resources and the availability of adequate facilities at the village level.

Conversely, research in Tebel Village, Gedangan District, showed that the implementation of the Village Financial System (SISKEUDES) has had a positive impact, particularly in improving the accountability and transparency of village financial management. However, this success is also related to the availability of sufficient human resources, good communication among all relevant parties, and solid bureaucratic support. However, challenges such as the lack of training and technical assistance for village officials remain a barrier to the system's optimal implementation.

In the context of Tambak Kalisogo Village, the implementation of the Village Financial System (SISKEUDES) is expected to encourage more open and accountable village financial management. However, the success of this implementation is greatly influenced by several key factors, such as the skills of village officials in operating the system, the availability of sufficient technological infrastructure, active support from the local government and local community participation. Therefore, collaboration between various relevant parties is crucial for the effective implementation of SISKEUDES and its tangible benefits for the village community. This study is based on Edward III's Implementation Theory, which is considered relevant for analyzing public policy implementation. This theory emphasizes four key indicators that impact implementation success: communication, resources, implementer attitudes, and bureaucratic structure.

The purpose of this study is to investigate in depth how SISKEUDES implementation is taking place in Tambak Kalisogo Village, identify emerging obstacles, and assess the system's contribution to increasing transparency and accountability in village financial management. By understanding the factors influencing success, this study is expected to provide strategic advice for improving the village financial management system in the future.

RESEARCH METHOD

This research was conducted with a qualitative approach and used descriptive methods to gain a deep understanding of the implementation of the Village Financial System (SISKEUDES) in Tambak Kalisogo Village, Jabon District, Sidoarjo Regency. The purpose of this approach is to provide a detailed, objective picture that is in accordance with actual conditions in the field. Data collection techniques included direct interviews with key informants, observation of the ongoing process, and searching for documents relevant to the system's implementation. Informants were selected purposively, namely village officials and related parties who have a role and understanding of SISKEUDES implementation. Data analysis techniques refer to the interactive model proposed by Miles and Huberman, which includes three stages: data reduction, data presentation, and conclusion drawing. The data collected included primary data, such as the results of interviews and field observations, as well as secondary data obtained from official documents, journals, and related media. The research stages began with problem formulation and goal setting, followed by a literature review, respondent identification, data collection, analysis of results, and the preparation of conclusions and recommendations. According to Moleong, a qualitative approach focuses on a deep understanding of phenomena in their natural context, presenting data in the form of words, behaviors, and descriptive documentation. This approach is chosen because it can provide a comprehensive picture of the dynamics of policy implementation from the perspective of participants.

RESULTS AND DISCUSSION

Tambak Kalisogo Village is one of fifteen villages located within the Jabon District, Sidoarjo Regency. According to information obtained from the village government in 2021, there were 848 registered families (KK). The total population of this village reached 2,468 people, consisting of 1,229 men and 1,239 women. In the same year, 204 residents were recorded as experiencing stunting, indicating ongoing public health challenges in this village[5].

The implementation of the SISKEUDES 2.0 application in Tambak Kalisogo Village still faces several obstacles and cannot be said to be running optimally. Based on the analytical approach of the policy implementation theory by Edward III, communication indicators show relatively good performance, especially among village officials such as the village head, secretary, and treasurer. However, the main obstacle lies in the resource aspect, particularly related to the limited supporting facilities. This problem reflects the conditions also found in several other villages in the Sidoarjo Regency area, where inadequate infrastructure and technological facilities are inhibiting factors in supporting the smooth implementation of the SISKEUDES 2.0 application to its full potential.

1. Communication in the Implementation of the Siskeudes 2.0 Application

Communication plays a crucial role in supporting the achievement of organizational goals, including in the implementation of management systems at the institutional level. In financial management, good communication between superiors and

subordinates is a fundamental element. According to Rogers and Kincaid's concept of communication networks, communication is a reciprocal interaction process between two or more parties who exchange information and form a shared understanding. In implementing a village financial system, well-established communication is the primary foundation for program implementation with focus and efficiency[6]. This statement was also made by Mrs. Riris, Head of Financial Affairs at the Tambak Kalisogo Village Government, who stated:

"Initially, we received information about Siskeudes from the sub-district. So, they invited village officials to a coordination meeting. From there, it was explained that all villages were required to start using the Siskeudes application for village financial management. Subsequently, an official letter from the Village Development Agency (PMD) reinforced the mandatory use of this system. The information was delivered in stages, not all at once."

This was further reinforced by a community leader from Tambak Kalisogo Village who stated:

"So far, communication has been quite smooth. If there are technical issues or we're unsure about reporting, we usually contact the sub-district or village facilitator directly. They're quite responsive. But sometimes, for urgent matters, we have to take the initiative to find out or ask the district directly for assistance. So, yes, communication is ongoing, but it still needs to be improved to be faster and more efficient."

From the perspective of Edward III's policy implementation theory, this statement indicates that the communication aspect of SISKEUDES 2.0 implementation has been quite successful. Effective communication is crucial to ensuring the smooth implementation of programs, as it aligns understanding and action among implementers. Within the context of Edward III's theory, communication is considered a key element that directly influences the success of public policy implementation, including financial management at the village level.

2. Resources in the implementation of the Siskeudes 2.0 Application

The resource aspect is a crucial factor that plays a major role in the successful implementation of the Village Financial System (SISKEUDES). Existing resources must not only be able to manage the system effectively, but also be responsible for carrying out their duties in a professional manner. The mismatch between the number and capabilities of human resources can be a significant barrier, as low implementation capacity can lead to inadequate oversight and suboptimal program implementation in the field[7]. The sustainability of a program is greatly influenced by the performance of its implementers in the field. In this context, strengthening individual capabilities through training and skills development plays an integral role in policy implementation. The availability of supporting facilities such as work tools, adequate funding, and skilled labor also influences the extent to which strategies can be optimally implemented. When these three elements work together, achieving program efficiency and effectiveness becomes more likely[8]. The elements of resources encompass various important aspects, such as individual abilities, technical skills, knowledge of the system, and understanding of work procedures. The quality of financial management using the Village Financial System

(SISKEUDES) application is greatly influenced by the strength of these elements. Therefore, the capabilities of village officials should reflect a high level of professionalism and align with the needs and direction of village policy. This finding was obtained from an interview with Mrs. Riris, the Head of Financial Affairs in Tambak Kalisogo Village, who explained:

"Thank God, the infrastructure is starting to be adequate. The village office has a computer specifically used for Siskeudes, and the internet is also available, although the connection can be slow at times. But generally, it's still usable for daily operations. If there are problems, we usually use our own hotspot or ask for assistance from the sub-district office."

Based on the previous statement and when analyzed through the perspective of Edward III's implementation theory, particularly the resource aspect, it can be concluded that the achievement of these indicators is not yet fully optimal. The availability of adequate resources is a primary requirement for effective policy implementation. In this context, the resources referred to include skilled personnel, supporting infrastructure, and a sufficient budget. The implementation of the village financial system still faces various challenges, such as a limited number of operators and a lack of thorough system management, resulting in operational errors, including technical issues like internet network disruptions.

Supporting facilities and infrastructure play a crucial role in ensuring the smooth implementation of a program. When available resources are suboptimal, the effectiveness of village officials can be hampered. This situation is not unique to Tambak Kalisogo Village but also occurs in several other areas, such as Permisan Village. Therefore, infrastructure improvements and network quality enhancements are urgently needed to support village government performance and improve the quality of services to the public.

3. Disposition in the Implementation of the Siskeudes 2.0 Application

Disposition refers to the attitude or intention of policy implementers. This intention influences the extent to which implementers are committed to their duties. The attitude of implementers is a crucial aspect to consider in policy implementation. This is closely related to the work ability and motivation of employees or implementers in implementing the policy[9]. The disposition or attitude of implementers plays a crucial role in the success of a program. For implementation to run smoothly, implementers must be able to collaborate and demonstrate a positive attitude toward the program being run. Based on policy implementation theory, there are three types of attitudes that implementers need to have: an understanding of the program's objectives, a willingness to follow instructions, and the ability to adopt the program's values and identity. Success in implementation also depends heavily on the implementer's commitment to setting program priorities and paying attention to the principle of justice, which includes balancing regional, ethnic, religious, racial, and demographic backgrounds. In this situation, the placement of appropriate human resources is crucial. The principle of "the right person in the right place" suggests that policies will be more effective if implemented by qualified implementers in the appropriate positions. The disposition

discussed in this study is that of the Siskeudes operators appointed by the village government, namely village officials who have knowledge and skills in computer information technology and the Siskeudes application. Village officials who operate the Siskeudes application also receive additional allowances in addition to their monthly salaries[10].

In Tambak Kalisogo Village, Jabon District, the implementation of the Village Financial System (Siskeudes) program has received assistance from village officials, who carry out their duties in accordance with established procedures and responsibilities. Furthermore, the strong enthusiasm of the implementers and community support are crucial factors. This statement was further reinforced by Mr. Sugeng, the Village Head of Tambak Kalisogo, who stated:

"Thank God, the infrastructure is starting to be adequate. The village office has a computer specifically used for Siskeudes, and the internet is also available, although the connection can be slow at times. But generally, it's still usable for daily operations. If there are problems, we usually use our own hotspot or ask for assistance from the sub-district office."

The Village Head of Kalisogo in Jabon District is considered to have excellent skills in providing encouragement and guidance to his staff. The relationship between the Village Head and the Village Financial System (Siskeudes) operator is very close, like that of a parent and child, where both support, guide, and motivate each other in carrying out their duties and responsibilities according to established instructions. Although the Village Head has not yet fully mastered the digital use of the Siskeudes application, he remains optimistic and confident that village officials, especially operators, can adapt to technological advances in the digital era. This confidence is one aspect of leadership that enhances the effectiveness of program implementation.

When viewed through the perspective of Edward III's policy implementation theory, particularly the disposition aspect, it can be seen that the attitudes of implementers in the field reflect alignment with program objectives. This theory emphasizes that successful implementation is highly dependent on the implementer's personal characteristics, such as integrity, commitment to duty, and openness to change. Implementers who demonstrate alignment of attitudes and understanding with policy direction will be better able to implement the program optimally. Conversely, differing views or inconsistencies in attitudes can pose serious obstacles to policy implementation. In the context of the implementation of the SISKEUDES application in Tambak Kalisogo Village, the response from village officials and the community showed positive acceptance. This indicates that implementers are highly dedicated and believe that the system can increase transparency and accountability in village budget management. This attitude also reflects a collective spirit of clean and open village governance, which is a determining factor in the program's successful implementation.

4. The Bureaucratic Structure in the Implementation of Siskeudes 2.0

The success of a program is often influenced by the extent to which the bureaucratic structure supports its implementation. Bureaucracy describes the set of characteristics, rules, and interaction patterns that are continuously formed within the context of

government institutions. These interactions, both formal and informal, play a crucial role in determining the effectiveness of implemented policies and programs[11].

The organizational structure of government has a crucial role in policy implementation, because it is directly related to the working methods, processes, division of tasks, transfer of power, and cooperation between the parts involved in the implementation stage[12]. Implementing the SISKEUDES 2.0 application requires implementation in accordance with applicable procedures and regulations. Successful implementation depends heavily on a structured work system, clear task distribution, and strong coordination between village officials and relevant institutions. Furthermore, program implementation must consistently adhere to existing regulations to ensure accountability and transparency in financial management at the village level. This statement was supported by Mr. Sugeng, Head of Tambak Kalisogo Village, who stated:

"Thank God, the division of tasks is quite clear. Each village official has their own responsibilities according to their respective fields. For example, the Head of Planning is responsible for inputting the Village Work Plan (RKPDs), the Head of Finance is responsible for budgeting and administration, and the Head of Sections and other Heads are responsible for proposing activities. Coordination between officials also runs smoothly because we hold regular coordination meetings to ensure everyone stays on track."

This was further reinforced by Mr. Irawan, Head of Planning for Tambak Kalisogo Village, who stated:

"Regular supervision is carried out. The sub-district level, the district Regional Development Planning Agency (DPMD), and even the inspectorate frequently visit to check whether Siskeudes (Village Financial System) is being used appropriately. Internally, we also conduct evaluations at the end of each quarter to ensure all activities and reporting are running according to schedule. So, it's not just about inputting data; it's also being monitored and evaluated to ensure orderliness."

Referring to the previous explanation and linking it to Edward III's theory of policy implementation, particularly regarding the bureaucratic structure, it can be concluded that policy implementation has been effective. In this theory, the bureaucratic structure plays a crucial role in driving policy implementation, with Standard Operating Procedures (SOPs) serving as the primary guideline that must be adhered to [13]. Without consistent SOP implementation, program implementation tends to be disorganized and at risk of deviation. In the context of SISKEUDES implementation in Tambak Kalisogo Village, Jabon District, the implementation process has shown quite good results. This is reflected in the appointment of the Head of Finance as the system's primary operator, which complies with applicable regulations[14]. Despite a number of technical obstacles, the village government has been able to adapt and manage village finances in accordance with existing dynamics. Therefore, the implementation of SISKEUDES in this village can be said to be proceeding according to established procedures[15].

CONCLUSION

Fundamental Finding : The implementation of the Village Financial Management System (SISKEUDES) in Tambak Kalisogo Village, Jabon District, Sidoarjo Regency, reflects significant opportunities to increase transparency and accountability in village financial management. Although implementation still faces obstacles such as limited numbers and capacity of implementers and suboptimal technological support, research findings indicate that synergy between village officials, local government, and community participation is a crucial component in creating more transparent and accountable village financial governance. Based on Edward III's theoretical framework for policy implementation, the success of a program is largely determined by four main factors: communication, adequate resources, implementer attitudes, and a supportive bureaucratic structure. **Implication :** SISKEUDES implementation will be more effective if the village has adequate infrastructure and is supported by officials with the technical skills needed for operational needs in the field. Therefore, regular evaluation of implementer capabilities and supporting facilities is essential. **Limitation :** Implementation still faces obstacles such as limited numbers and capacity of implementers and suboptimal technological support, which may hinder the effectiveness of SISKEUDES despite the potential for increased transparency and accountability. **Future Research :** Further research is recommended to focus more on developing the competency of village officials and updating technological infrastructure to ensure that the SISKEUDES system can be implemented more effectively and sustainably.

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