

**EFFECTIVENESS OF USING THE SISKEUDES APPLICATION IN VILLAGE FINANCIAL ACCOUNTABILITY IN POSIGADAN DISTRICT, BOLAANG MONGONDOW SELATAN**

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**ABSTRACT**

The research objectives are as follows; 1) To find out and analyze the effectiveness of using the siskeudes application in village financial accountability in Posigadan, South Bolaang Mongondow Districts; 2) to find out and analyze the factors that influence the effectiveness of using the siskeudes application in village financial accountability in Posigadan, South Bolaang Mongondow Districts.

The research was conducted using a qualitative approach. The type of research used in this thesis research is qualitative descriptive research. In this descriptive study the author uses a case study pattern or case study.

The results show that: 1) the effectiveness of using the siskeudes application in village financial accountability in Posigadan, South Bolaang Mongondow Districts has been running but is not optimal. To see the effectiveness of the use of Siskeudes, it can be seen from several indicators: a) the understanding of village officials in implementing Siskeudes still needs to be improved; b) the implementation of the Village Financial System (Siskeudes) application in Posigadan District has been said to be successful because it has been right on target; c) punctuality that financial reporting through the application of the village financial system has been in accordance with the specified time; d) the use of the village financial system application, the objectives to be achieved can be met. The village financial system application report (Siskeudes) produces reports that are easy to understand and in accordance with the existing format so that it really helps the village government in better financial management, especially in improving village financial transparency; 2) What are the factors that influence the effectiveness of using the siskeudes application in village financial accountability in Posigadan, South Bolaang Mongondow Districts, namely human resources, facilities and infrastructure.

**Keywords** : Siskeudes, Village Finance

**INTRODUCTION**

The implementation of the Village Revenue and Expenditure Budget (APBDes) has an important role in the success of regional development. The

Village Revenue and Expenditure Budget (APBDes) can be a form of the performance and ability of the village government in financing and managing government administration and

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implementation of development in the village. However, in reality, there are many public complaints related to budget realization which result in budget allocations that are not in accordance with the priority scale, which poses a risk in terms of financial effectiveness.

For this reason, it is necessary to have an accounting information system that is urgently needed to overcome this, namely an application developed by the Supreme Audit Agency (BPKP) together with the Ministry of Home Affairs to build the Village Financial System Application (Siskeudes) in 2015 in an effort to oversee financial management transparency. village. One of the strategies in managing village finances, the central government implements an online-based application for village government, namely the Village Financial System (Siskeudes) application. The Village Financial System (Siskeudes) is an application developed together with the Minister of Home Affairs as a regulator so that the results of using the application will be in accordance with applicable regulations. The Village Financial System (Siskeudes) is a tool or system used in managing village finances, in the form of Budget Realization and APBDes. Realization of the village budget is all forms of budgeting in the village government for village development.

Posigadan District is one of the villages in the local government of South Bolaang Mongondow Regency. The implementation of government activities is recommended to compile government financial reports as a means of presenting information in the form of accountability. In compiling village financial reports in the Posigadan District area, an application called the Village Financial System (SISKEUDES) has been used. This Siskeudes is used to compile and present the Budget Realization Report which is then outlined in the Village Revenue and Expenditure Budget (APBDes). Siskeudes

is able to be present as an application that becomes a tool in order to facilitate the input of financial reports, namely APBDes and Budget Realization.

With this Siskeudes, it can make it easier to present Village Fund Budget reports in the future, and can be a solution for the government to be more transparent and accountable in carrying out village financial management activities in accordance with the objectives of the application.

The results of initial observations showed that in using the Siskeudes application there were several obstacles including inadequate human resources because not all village officials understood village accounting, each village did not yet have procedures and support for facilities and infrastructure in financial management, and the community was not yet critical about management. the village income and expenditure budget so that it becomes an opportunity for village officials to commit fraud.

In addition, in terms of village financial accountability in Posigadan District, it was found that there were frequent delays in village financial reports in submission from the village to the Sub-district, still weak skills or skills related to the creativity of village financial reports, and weak infrastructure related to information technology networks (Internet). Another inhibiting factor is the lack of support for human resources (HR). The village apparatus does not publish about village financial reporting to the public, publish it through bulletin boards, not only through the Village Consultative Body (BPD).

Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management. Article 1 paragraph 6 states that "village financial management is all activities that include planning, implementation, administration, reporting, and forms of village financial

accountability. It is clear that the element of accountability is the final stage of village financial management. Accountability is a written answer to the performance of village financial management. [5] If the accountability stage is not in line with expectations, it means that the management of human resources is a very vital organizational asset, therefore its existence in the organization or company cannot be replaced by other resources. Another opinion explains that professional human resources, in turn, will be the main subject in efforts to produce high-quality and competitive goods and services or services. Therefore, it can be said that human resources are important in achieving organizational goals [6].

In order to achieve the goals, administration is needed, administration is defined as the whole process of cooperation between two or more human beings based on a certain rationality to achieve predetermined goals. Then in order to create competent and professional human resources, management is needed [1].

Management is only a tool to achieve the desired goals, where good management will facilitate the realization of the goals of the company, employees and society, because with management, the efficiency and effectiveness of the elements of management can be improved. Where the management elements consist of: man, money, method, machines, materials, and market, abbreviated as 6 M. Management itself comes from the word to manage which means to regulate [2]. Then management is also a process of planning, organizing, leading and controlling the efforts of organizational members and the use of all other organizational resources for the achievement of organizational goals that have been set or effectively. Effectiveness

is the relationship between output and goals. Effectiveness is a measure of how far the level of output, policies, and procedures of the organization can achieve the goals that have been set. [3] In a theoretical or practical sense, there is no universal agreement on what is meant by "Effectiveness, however the definition of effectiveness relates to approaches in general. When traced the effectiveness comes from the English language effective which means successful or everything that is done successfully and well this can also be interpreted: (1) there is an effect, an effect, a consequence, an impression; (2) the use of methods/methods, facilities/tools in carrying out activities so that they are successful in order to achieve optimal results and in accordance with the targets/objectives.

Effectiveness is a judgment made with respect to individual, group, or organizational achievement [4]. The closer their achievements to the expected achievements (standards), the more effective they are in assessing them from the point of view of the field of organizational behavior, three levels of analysis can be identified, namely individuals, groups and organizations from these three levels in line with the responsibility for the effectiveness of individuals, groups, or organization. The village financial system (SISKEUDE) is an application developed by the Financial and Development Supervisory Agency (BPKP) in order to improve the quality of accountable and transparent village financial management.

The village financial system has advantages including: Compliance with regulations; facilitate village financial management; ease of use of the application; equipped with an internal control system; supported by

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implementation instructions and application manuals.

The application of the village financial system (SISKEUDES) is an online-based application, using a village user id and password to be able to use it, its application using the Microsoft Access database so that it is easier to implement. The SISKEUDES application is a tool to realize an accountable, transparent and participatory management so that its use is online. Starting from filling general data, which is the main process that must be done. Without filling in general data, there will be a process that cannot be carried out, it must be noted that general data parameters are managed by administrators at the district level. The village government is not allowed to make changes or additions without permission from the district. This general data menu is used to input general data of local governments using the SISKEUDES application, such as addresses, local governments, capitals and budgets.

This general data entry is intended so that it cannot be exchanged between local governments. After the district fills in the general data, the sub-district and village fill in the sub-district and village data parameters, in the form of the sub-district code and village code according to the administrative area, next is to select the data entry menu, in general the netri data menu is divided into 4 menu groups that are adjusted to the stages of village financial management. The grouping of data entry menus in question are: a) Planning Module, the SISKEUDES planning module is used to enter village planning data starting from the village strategic plan, RPJMDes, RKPDes.

The Siskeudes application makes it easy to use the application (user friendly), that is, even though the village apparatus has not been equipped with basic accounting knowledge, it can still use it through training, supported by

implementation instructions and application manuals, and administering all sources of funds managed by the village. The village government in running the village information system includes village financial reports that can be seen and monitored by anyone.

This system is also useful for providing a channel for the community to submit complaints that are found and the progress of problem solving. This village finance application uses the Microsoft Access database so that it is more portable and easy to implement even for ordinary application users. Technically, village financial transactions are included in small-scale groups, so it is more appropriate to handle them easily with this access database. The use of applications using SQLServer databases is only devoted to certain purposes or the volume of transactions is already included in the medium-scale category. The use of village finance applications must obtain approval from BPKP as the application developer.

The Regional Government can apply for the use of this application to the local BPKP Representative. Submission of the use of the application to be coordinated by the Regional Government so that it can be applied to all villages in the local government concerned. Approval for the use of the application is carried out by providing a validation code and a local government certificate issued officially by BPKP. The output of the Siskeudes application consists of: - Payment Request Letter (SPP) - Administration Document - Proof of Receipt; - Tax Payment Letter (SSP) - And other documents - Reports: a. Administration Report (General Cash Book, Bank Book, Tax Book, Sub-Book, and Register, Budget Plan). b. Budgeting Report (Village regulations, Village Revenue and Expenditure Budget, Village Revenue and Expenditure Budget per source of funds).

Government is making laws, enforcing laws and interpreting laws. However, government refers to what is called government [1].

## RESEARCH METHODS

The research was conducted using a qualitative approach. Qualitative approach emphasizes more on meaning, reasoning, definition of a particular situation, more research on things related to everyday life [7]. Furthermore, this qualitative approach prioritizes the process compared to the output, therefore the stages of research activities can vary depending on the conditions and the number of symptoms found. While the research objectives are related to practical matters.

Data analysis aims to simplify the data collected, making it easier for writers to interpret it. The data obtained through the data collection instrument were analyzed through three stages, namely:

1. Data reduction in the form of the selection process, concentration of attention and simplification of data on the level of public perception, other supporting factors that influence.
2. The presentation of data is intended to process information originating from the results of data collection that has been reduced in the sense that it does not reduce the meaning of the data into special themes that have been systematically organized.
3. Drawing conclusions refers to the meaning of the findings that will give birth to a regular pattern of behavior or attitudes of research subjects.

## RESEARCH RESULT

### The Effectiveness of Using the Siskeudes Application

The existence of the Village Law guarantees that each village will receive funds from the government through the

state and regional budgets which are many times higher than the amount that has been available in the village budget. Each village is given the responsibility to prepare its own financial report and provide information which will be used as a guideline for preparing the next year's budget. Financial statements are prepared to provide effective and relevant information regarding all financial transactions and economic activities during the operational process. To make a village that is better, advanced, independent and prosperous, it must carry out its obligations, namely managing village finances well so that there is no fraud and fraud in village budget management. Financial management is expected to be more independent because it is a role and obligation and is responsible for implementing the principles of transparency and accountability. The realization of accountability and transparency fosters public confidence in the government's financial performance, which has now become an important issue in the management of state finances.

In line with this, the village government found many problems in terms of managing village finances. Therefore, through the Financial and Development Supervisory Agency (BPKP) to create a village financial application whose aim is to facilitate village officials in reporting finances so that they can produce quality and quality financial reports, the application is the Village Financial System Application (SISKEUDES).

The Siskeudes application has coordinated all regulations related to village finance, is designed with integrity, is user friendly, and has an inherent and effective internal control system in producing financial information. This will certainly provide a sense of comfort for

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financial managers in the village in realizing village financial management accountability. To see the effectiveness of using the siskeudes application in village financial accountability in Posigadan, South Bolaang Mongondow Districts, it can be seen from the following indicators:

### **Understanding the Siskeudes Program**

The Ministry of Home Affairs developed the Village Financial System Application (Siskeudes) in 2015 in an effort to oversee the transparency of village financial management. One of the strategies in managing village finances, the central government implements an online-based application for village government, namely the Village Financial System (Siskeudes) application. The Village Financial System (Siskeudes) is an application developed together with the Minister of Home Affairs as a regulator so that the results of using the application will be in accordance with applicable regulations. The Village Financial System (Siskeudes) is a tool or system used in managing village finances, in the form of Budget Realization and APBDs. Realization of the village budget is all forms of budgeting in the village government for village development. To find out the understanding of the Siskeudes program following the results of interviews between researchers with informants as the Secretary of the PMD Office of South Bolaang Mongondow Regency who said that:

"The Siskeudes application in Posigadan District generally runs quite well, although here and there there are obstacles, such as network disturbances and frequent power outages. This application is used in making financial reporting, which makes it very easy for me as a financial officer in inputting, calculating and making Village Accountability Letters and bookkeeping in financial reporting. village. So like it or not, village officials, especially financial

officers, must know how to operate this application. From my observations so far, several villages in the financial department are still accompanied by village assistants in operating the application" (Interview, EK, November 13, 2021)

From the explanation above given by the informant, it can be seen that as village officials it is obligatory to know about how to operate the Siskeudes application. This application is used in making financial reporting, which makes it very easy for me as a financial officer in inputting, calculating and making Village Accountability Letters and bookkeeping in village financial reporting.

Based on the results of the interviews, it can be concluded that: the understanding of village officials in implementing Siskeudes still needs to be improved. The Siskeudes application used by the village in Posigadan is the Siskeudes application version 2.0 in accordance with the government's appeal and since using the siskeudes application, the Siskeudes application is used to make reports in inputting, calculating and making Village accountability letters and bookkeeping in village financial reporting.

### **Goal Setting**

Village financial management is a subsystem of the state and regional financial management system in funding the administration of village governance and empowering village communities. [8] In connection with this, in the management of village finances a standard setting is needed starting from the planning and budgeting aspects as well as aspects of implementation, village financial administration and village financial accountability. In terms of village finances, Posigadan District has used a village financial system or what is called SISKEUDES. The village financial system provides space for village government agencies to obtain broader

information and encourages them to play a role in conveying information. This system is seen as the right system to use so that it makes it easier for the village government to prepare village programs, with the increasingly difficult and complex tasks of the village government occurring in the village, and to become village supporters in implementing transparent, accountable, credible governance. This is as conveyed by the informant as the Secretary of the PMD Office of South Bolaang Mongondow Regency who said that:

"In my opinion, this Siskeudes is the right system in managing village finances. The SISKEUDES application has accommodated all regulations related to village finance, is designed in an integrated, user friendly, and desktop application and has an internal control system that is inherent and effective in producing financial information. This will certainly provide convenience in financial management in the village in realizing accountability and transparency in village financial management" (Interview, EK, November 13, 2021)

The initial goal of the creation of the Village Financial System (Siskeudes) application was to improve village financial governance [9]. With the application of the Village Financial System (Siskeudes) it is very helpful for the government in managing village finances in Posigadan District to be easier. With the Village Financial System (Siskeudes) application, it is easier for the government to make village financial reports more effective and efficient and the reports generated from the Village Financial System (Siskeudes) application are in the form of reports in accordance with applicable regulations and provisions.

Before using the Siskeudes application, the village government in

Posigadan District made financial reports manually, where this manual method took a long time and the results of the reports could be different in each region and the results were not in accordance with applicable regulations. The Siskeudes application is an application developed by the Financial and Development Supervisory Agency to overcome problems in making financial reports manually. Since the Siskeudes application, there has been an increase in performance carried out by the village government in Posigadan District, namely where before using the Siskeudes application the Posigadan village government made financial reports manually, which this method took about 2-3 weeks, different after using the application. Siskeudes of the village government of Posigadan District making financial reports takes about 1 week. The following statement is reinforced by the results of the researcher's interview with the Head of Finance of Saibua Village who said that: "Yes, before we made village financial management reports through the Siskeudes application, the time needed was around 2 to 3 weeks, now after the Siskeudes application, we can now make village financial management reports it only takes 1 week" (Results interview, ST, November 13, 2021)

Based on the results of the interview, it can be concluded that the application of the Village Financial System (Siskeudes) application in Posigadan District has been said to be successful because it has been right on target. In its application the Village Financial System (Siskeudes) application in Posigadan District has helped the village government in Posigadan District in improving village financial management to be more efficient and also the application of the Village Financial System (Siskeudes) has also increased village government

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transparency in Posigadan District in financial management. village for the better. Although in the application of the Village Financial System (Siskeudes) application this village is still carried out by the Head of Finance, but the village government in Posigadan District has been able to run the Village Financial System (Siskeudes) application very well. The results of the reports that have been made through siskeudes are in accordance with applicable regulations which will later be printed and submitted to the public through information boards (banners) or delivered orally to the public.

### **On time**

In carrying out the village government system, various problems are often encountered, especially in the accounting field [9]. The existence of demands from the community itself makes the village government have to report the use of finances received and realized in the APBDes so that the community's trust in the government is stronger. The existence of issues that may be heard by the community, whether it is from outside the village or stories that develop from within the community itself makes the community have a bad attitude towards the existing government regarding the use of the funds received by the village from the central government. So to overcome these problems, the village government uses the siskeudes application as one that can improve the quality of village financial governance. Improving the quality of compliance with village financial management is seen from the timeliness in reporting village finances.

Villages in Posigadan Sub-district report annually before ending the fiscal year. General reporting of APBDes to the BPD to the District Government to the Regent to the Province to the Center. Each stage of reporting is required to be completed on time, but if there is a delay in reporting, you will receive a warning or

sanction. The delay in the submission of APBDes to the superior level. The next phase of the village fund is delayed.

Prior to the existence of the siskeudes application, reporting was felt rather difficult and often experienced delays in reporting. After the siskeudes application was felt to be very helpful because it was neatly arranged in the system and provided features that could print the menus in the Data Entry without the need to create tables or accounting calculations manually, with this, reporting activities can be carried out in accordance with set time. This was confirmed by the informant as Secretary of the PMD Office of South Bolaang Mongondow Regency who said that:

“It is true, before the Siskeudes application, village financial reporting often experienced delays. At the sub-district level, the recording of financial reports written manually must be checked one by one, and not to mention the village apparatus must make various tables for the details of village financial transactions” (Interview, EK, November 13, 2021)

Based on the results of the interview, it can be concluded that financial reporting through the village financial system application has been in accordance with the specified time. before the Siskeudes application, village financial reporting often experienced delays. At the sub-district level, the recording of financial reports written manually must be checked one by one, and not to mention the village officials have to make various kinds of tables for the details of village financial transactions. The implementation of the village financial system is very important because it can help the village government in managing village finances to be more effective and efficient. All financial reports that have been completed will go through the input process into the village financial system application. Therefore, through this application, it is



easier for the village government to report finances, because through this application both the District Government and the Regency government can directly review the financial reporting made by the village government.

#### **Achieved the goal**

The initial purpose of the creation of the village financial system application (Siskeudes) was to help the village government in managing village finances for the better. Before using the Siskeudes application, the Posigadan District village government made financial reports manually, where this manual method took a long time and the results of the reports could be different in each region and the results were not in accordance with applicable regulations. The Siskeudes application is an application developed by the Financial and Development Supervisory Agency to overcome problems in making financial reports manually.

The use of the village financial system (Siskeudes) application which is easy to use and easy to understand helps the village government of Posigadan District in managing village finances, especially in making village financial reports. Village financial reports generated by the village financial system application (Siskeudes) are in the form of financial reports in accordance with applicable regulations. Before using the village financial system (Siskeudes) application, the village government in Posigadan District made a manual village financial report where the results of the report were not in accordance with applicable regulations. The following are the results of the researcher's interview with the Posigadan sub-district head which states that:

"I see that through the use of the siskeudes application the goals to be achieved can be fulfilled. The village financial system

application report (Siskeudes) produces reports that are easy to understand and in accordance with the existing format so that it is very helpful for the village government in financial management to be even better, especially in improving village government transparency in Posigadan District in village financial management, after finishing working on reports based on Siskeudes application" (Interview, HM, 13 November 2021)

The statement above shows that the purpose of implementing siskeudes in village financial reports has been fulfilled, namely to produce reports that are easy to understand and in accordance with the existing format so that it is very helpful for the village government in financial management to be even better, especially in improving village government transparency in Posigadan District in management village finance.

Based on the results of the interviews above, it can be concluded that through the use of the village financial system application, the objectives to be achieved can be fulfilled. The village financial system application report (Siskeudes) produces reports that are easy to understand and in accordance with the existing format so that it is very helpful for the village government in financial management to be even better, especially in increasing village government transparency in Posigadan District in village financial management. In addition, this siskeudes application has the advantage that reporting on the use of village fund budgets is more detailed and clear, becomes more efficient, and the reports are easy to read.

#### **Factors that affect the effectiveness of using the Siskeudes Application**

##### **HR**

The provision of funds to villages that are so large, and the number of reports that are diverse and the existence of

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critical points in village financial management, of course require a great responsibility by the village government apparatus. Therefore, the village government must be able to apply the principle of accountability in village financial management, where all final village governance activities must be accountable to the community in accordance with applicable regulations so that good village governance is realized.

In realizing and providing support for good governance, especially in the management of village funds, villages that receive these funds must and must use the Village Financial System (SISKEUDES) application. The application of the village financial system in its implementation is still very concerned with the problems that occur in the field, the most important problem is the competence of human resources. This is as conveyed by the informant as the Secretary of the PMD Office of South Bolaang Mongondow Regency who said that:

"Regarding apparatus resources in operating, there are still some villages, still assisted by village assistants who understand and are experts in operating the village Financial System application because in disbursement they do not lag behind other villages" (Interview results, EK, November 13, 2021)

Based on the results of the interview above that there is still a lack of knowledge of human resources and facilities and infrastructure to support the implementation of the Siskeudes application, seeing this the government also does not remain silent because it reduces village assistants to monitor village development, both physical and non-physical development. This was confirmed by the informant as the Posigadan sub-district head who stated that:

"Village officials, in this case the finance department and village secretaries, in

almost several villages experienced problems in the process of entering data, because they felt they did not understand the application of the village financial system. In addition, the legal basis for the system does not yet exist. We all know that human resources in each village are different. Moreover, it is added that there is limited training and education regarding the use of this siskeudes application" (Interview, HM, November 13, 2021)

Based on the results of these interviews, it can be concluded that HR is a factor that influences the use of the siskeudes application in village financial accountability. Most of them have a high school education background and still have difficulties in operating computers so they still need assistance.

### **Facilities and infrastructure**

Facilities and infrastructure are important competencies to support the implementation of activities in the office in order to facilitate existing work and activities. Completeness of facilities and infrastructure can also result in more optimal performance. In running the Siskeudes application, of course, the Rantau Jaya village government requires facilities and infrastructure in the form of computers to support the running of this application. This was conveyed by the Posigadan sub-district head who stated that:

"The existing facilities and infrastructure are still very limited. Examples include the availability of internet networks and electrical installations. This has resulted in delays in inputting financial documents in the application" (Interview, HM, November 13, 2021)

The same thing was conveyed by the District PMD Siskeudes Admin who said that:

"The obstacle in using the Siskeudes application is when the internet network is not friendly. There is even a village where there is no internet network. So the village

officials are forced to go to another village or to the sub-district office with good network access in inputting the network” (Interview, EG, November 13, 2021)

Based on the results of the interviews above, it can be concluded that . facilities and infrastructure greatly affect the use of the siskeudes application in village financial reporting. Existing facilities and infrastructure are still very limited. Examples include the availability of internet networks and electrical installations. This has resulted in delays in inputting financial documents in the siskeudes application.

## **DISCUSSION**

### **The Effectiveness of Using the Siskeudes Application**

Villages are a category of autonomous regions from the top to the bottom which have the authority to manage their own household. In connection with this role, it is regulated in Law No. 6 of 2014 concerning villages which explains that the village is a legal community that has territorial boundaries that are authorized to regulate and manage government affairs, the interests of the local community based on community initiatives, rights of origin or traditional rights. recognized and respected in the system of government of the unitary state of the Republic of Indonesia.

The establishment of general guidelines in reporting procedures and accountability for village government administration, namely providing guidelines for village governments in preparing RPJMDesa and RKP-Desa needs to be regulated [10]. With that, the Minister of Home Affairs Regulation No. 66 of 2014 concerning Village Planning, namely arrangements for planning aspects are directed so that the entire process of preparing APBDesa as much as possible can show the background of decision

making in determining general policy directions, priority scales and determining allocations, as well as distribution of resources by involving community participation.

However, village finance is a strategic thing for the village and for the government, what happens in the village actually shows how the financial pattern in the village is carried out by village officials whose planning must be prepared with the village community because in the implementation and management of village finances must be managed based on principles of transparency, accountability, participation and carried out in an orderly and budgetary discipline.

To produce financial reports based on transparent, accountable, participatory principles and carried out in an orderly and budgetary discipline, the Government implements a village finance application. The village financial system is an integrated tool used by village governments to increase effectiveness in village financial management based on the principles of efficiency, economy, effectiveness, transparency, accountability and auditability. The application of the village financial system in village financial accountability is also applied to village governments in the Posigadan District South Bolaang Mongondow District.

The effectiveness of the use of SISKEUDES in Posigadan District is based on several indicators, namely understanding the SISKEUDES program, targeting accuracy, timeliness, and achieving goals.

In terms of program understanding indicators, it was found that the understanding of village officials in implementing Siskeudes still needed to be improved. The Siskeudes application used by the village in Posigadan is the Siskeudes application version 2.0 in

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accordance with the government's appeal and since using the siskeudes application, the Siskeudes application is used to make reports in inputting, calculating and making Village accountability letters and bookkeeping in village financial reporting.

Siskeudes is a new computer-based application system, so to be able to use it, users must have basic computer skills. The understanding of the siskeudes program by village officials who incidentally have varied educational backgrounds is certainly difficult. In addition, the age factor is also an obstacle. Therefore we need a new policy and a sustainable training system for village officials. Given the realization of accountability must also be supported by human resources, both competence, experience, and information. Village officials should also be given basic accounting education so that they can translate the output of Siskeudes so that their understanding is comprehensive.

In addition to understanding, the following indicators are targeting accuracy. The application of the Village Financial System (Siskeudes) application in Posigadan District has been said to be successful because it has been right on target. In its application the Village Financial System (Siskeudes) application in Posigadan District has helped the village government in Posigadan District in improving village financial management to be more efficient and also the application of the Village Financial System (Siskeudes) has also increased village government transparency in Posigadan District in financial management. village for the better. Although in the application of the Village Financial System (Siskeudes) application this village is still carried out by the Head of Finance, but the village government in Posigadan District has been able to run the Village Financial System (Siskeudes) application very well. The results of the

reports that have been made through siskeudes are in accordance with applicable regulations which will later be printed and submitted to the public through information boards (banners) or delivered orally to the public.

The Siskeudes application can accommodate financial management processes, from planning, budgeting, implementation, administration, reporting, and accountability. Output in the form of financial report accountability can be generated through the use of Siskeudes. And this is proof that Siskeudes is the right application in managing village finances.

Furthermore, the timeliness was reviewed that financial reporting through the village financial system application was in accordance with the specified time. before the Siskeudes application, village financial reporting often experienced delays. At the sub-district level, the recording of financial reports written manually must be checked one by one, and not to mention the village officials have to make various kinds of tables for the details of village financial transactions. The implementation of the village financial system is very important because it can help the village government in managing village finances to be more effective and efficient. All financial reports that have been completed will go through the input process into the village financial system application. Therefore, through this application, it is easier for the village government to report finances, because through this application both the District Government and the Regency government can directly review the financial reporting made by the village government [11].

Utilization of technology in an integrated village financial system to support the work of village government officials in managing village finances so that work will be more effective and

efficient. Using technology will improve the processing of transactions and other data, accuracy in calculations and the preparation of reports and other outputs more timely. In addition, the use of information technology is seen as very helpful in producing quality financial reports. With the help of the siskeudes application that supports the implementation of activities or work, the presentation of village government financial reports will be more efficient and timely.

Finally, in terms of the achievement of goals, it is found that through the use of the village financial system application, the goals to be achieved can be fulfilled. The village financial system application report (Siskeudes) produces reports that are easy to understand and in accordance with the existing format so that it is very helpful for the village government in financial management to be even better, especially in increasing village government transparency in Posigadan District in village financial management. In addition, this siskeudes application has the advantage that reporting on the use of village fund budgets is more detailed and clear, becomes more efficient, and the reports are easy to read.

Village financial management must be based on Village Regulations concerning the Village Revenue and Expenditure Budget (APBDesa) as a form of transparency and accountability for village revenue and expenditure plans. As a form of accountability for the implementation of the APBDes, the village government must prepare financial reports. The preparation of village financial reports is evidence of financial management that contains elements of transparency and accountability in the implementation of the APBDes. The achievement of transparency in village financial management must be realized by

implementing a well-implemented village financial management system. So that later it can improve the quality of financial governance.

### **Factors that affect the effectiveness of using the Siskeudes Application**

Village financial management is a sub-system of state and regional financial management in funding the implementation of village government and village community empowerment in connection with this, so in village financial management it is necessary to evaluate the standards used starting from planning and budgeting aspects as well as implementation aspects, village financial administration. and aspects of village financial accountability.

The planning and budgeting process as well as aspects of implementation, village financial administration and accountability aspects are good opportunities to evaluate whether the village government is carrying out its duties effectively and efficiently, by doing the right things towards achieving goals and targets to meet community needs.

Then in terms of village finances, Siskeudes provides space for village government agencies to obtain wider information and encourage them to play a role in conveying information. This system will facilitate the village government in preparing village programs, with the increasingly difficult and complex tasks of the village government occurring in the village in Posigadan District.

The information and communication system is a supporter of the village in implementing transparent, credible governance and facilitating community participation so that more attention must be paid to the Siskeudes management process in the village in Posigadan District. Implementation of the use of this siskeudes application in Posigadan

## The Effectiveness of Using the Siskeudes Application in Village Financial Accountability in Posiga and South Bolaang Mongondow Districts

District is influenced by human resources and facilities and infrastructure factors.

The results of the study showed that human resources were a factor that influenced the use of the siskeudes application in village financial accountability. It was found that most of the human resources have a high school education background so that they still have difficulty operating computers and still need assistance. This is what causes delays in village officials in preparing financial reports.

Competencies that must be possessed by each village apparatus include knowledge and expertise so that in carrying out their duties and responsibilities they will be able to complete them well. In addition, factors that support the competence of human resources to increase must be provided with adequate education, training and experience. This is so that in using Siskeudes there are no difficulties.

Human Resources (HR) is an important element in the administration of village governance. Human Resources (HR) is a driving element, thinker and planner in an activity within an organization. [12] In realizing optimal financial management, sufficient and competent Human Resources (HR) are needed.

Another factor is the availability of facilities and infrastructure. The results showed that the facilities and infrastructure greatly influenced the use of the siskeude application in village financial reporting. Existing facilities and infrastructure are still very limited. Examples include the availability of internet networks and electrical installations. This has resulted in delays in inputting financial documents in the siskeudes application.

### CONCLUSION

Based on the results of the research and discussion above, it can be concluded that:

1. The Effectiveness of Using the Siskeudes Application in Village Financial Accountability in Posigadan South Bolaang Mongondow Districts has been running but has not been optimal. To see the effectiveness of the use of Siskeudes, it can be seen from several indicators: Understanding of village officials in implementing Siskeudes still needs to be improved, the application of the Village Financial System (Siskeudes) application in Posigadan District has been said to be successful because it has been right on target, timely financial reporting through system applications Village finances have been in accordance with the specified time, the use of the village financial system application, the goals to be achieved can be fulfilled. The village financial system application report (Siskeudes) produces reports that are easy to understand and in accordance with the existing format so that it really helps the village government in better financial management, especially in improving village financial transparency.
2. What factors affect the effectiveness of the use of the Siskeudes application in village financial accountability in Posigadan, South Bolaang Mongondow Districts? It was found that most of the human resources have a high school education background so that they still have difficulty operating computers and still need assistance. This is what causes the delay of village officials in preparing financial reports. Supporting infrastructure facilities such as electricity networks, computers, or others have been fulfilled, but the internet network has a big influence on village financial management through Siskeudes.

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