

Implementation of the Siskeudes Application in Village Financial Management in Kajeksan Village

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ABSTRACT

Objective: This study aims to analyze the implementation of the Village Financial System (Siskeudes) application in Kajeksan Village, Tulangan District, Sidoarjo Regency, using George C. Edward III's public policy implementation theory, which includes the indicators of communication, resources, disposition, and bureaucratic structure. **Method:** This research employed a descriptive qualitative approach, with data collection techniques consisting of interviews, observations, and documentation. Informants were selected using purposive sampling, focusing on the Siskeudes operator in Kajeksan Village as the main source of information. **Results:** The findings indicate that communication between the local government and the village is conducted through training and socialization sessions whenever system updates occur. In terms of resources, village officials have received technical training, enabling knowledge transfer, and financial management is handled by more than one person. Budget allocations cover device maintenance and the procurement of digital administrative needs, although challenges remain with the stability of the internet connection. Regarding disposition, the operator records each financial activity, addresses technical issues, and verifies data before submitting reports. The bureaucratic structure supports implementation through a clear division of tasks and the availability of SOPs, although internal evaluations have not yet been conducted regularly. **Novelty:** The novelty of this study lies in its specific focus on the implementation of Siskeudes in Kajeksan Village, which has not been previously examined.

INTRODUCTION

Village Original Income (PADes) refers to revenue sourced from the management of local potential by the village itself, in accordance with its authority, such as profits from village-owned enterprises, management of village assets, levies, and other forms of community self-help initiatives [1]. PADes serves as one of the main sources for supporting sustainable village development [2]. Proper management of PADes is crucial as it reflects the village's capability to finance development needs and public services independently, without relying entirely on transfer funds from the central or regional government. With increased PADes, villages have greater flexibility in determining the direction of local development policies according to community needs, strengthening village autonomy, and promoting economic growth based on local resources.

The phenomenon of increasing PADes at the national level indicates that villages in Indonesia are increasingly capable of optimizing their local economic potential. Sound village financial management can support financial independence [3]. In recent years, many villages have experienced significant PADes growth, whether from village-owned enterprises, levies, or the management of village assets. This reflects a strengthening of the village's economic capacity and a gradual move toward self-reliance. To illustrate this development concretely, the following table presents national PADes growth data over

the years, highlighting the increasing contribution of villages to development based on local potential.

Table 1. Village Own-Source Revenue (PADes) Across Indonesia, 2022–2024 (in Billion Rupiah)

Year	Amount of PADes
2022	118.576
2023	125.620
2024	127.542

Source: Central Bureau of Statistics. (2024). Village Government Financial Statistics 2023 and 2024. Jakarta: BPS. Retrieved from <https://www.bps.go.id>

The increase in Village Original Revenue (PADes) at the national level over the past three years reflects the growing capacity of villages to independently manage their economic potential. In 2022, the total PADes was recorded at IDR 118.576 billion, rising to IDR 125.620 billion in 2023, and further increasing to IDR 127.542 billion in 2024. This upward trend indicates positive growth and demonstrates the strengthening of villages' fiscal capacity to support local development based on internal potential. However, alongside this growth, the increase in PADes also presents new challenges in financial governance. The larger the revenue, the greater the need for accurate, timely, and accountable recording, management, and reporting systems. In practice, most villages still rely on manual systems to manage PADes, which increases the risk of administrative errors and potential misuse of funds.

The manual management of Village Original Revenue (PADes) faces various challenges that can hinder the effectiveness and transparency of village financial management. Some of the main obstacles include delays in recording transactions, inaccuracies in financial data, and difficulties in preparing financial reports in a timely manner. As a result, this manual system often leads to low accountability, delays in reporting, bookkeeping errors, and difficulty in conducting effective audits [4]. This condition indicates that the manual system is no longer adequate for managing increasingly complex village finances, thus necessitating a modern system capable of addressing the challenges of effectiveness, efficiency, and overall financial accountability.

In response to the challenges of manual and less organized village financial management, the central government, through the Financial and Development Supervisory Agency (BPKP) in collaboration with the Ministry of Home Affairs (Kemendagri), developed the Village Financial System application (Siskeudes) [5]. This application is designed to facilitate village governments in carrying out the entire financial management process, from budget planning, activity implementation, and administration, to reporting in a digital and integrated manner. Siskeudes is not only a technical tool but also part of a national strategy to promote accountability and transparency at the lowest level of government, namely the village [6].

The implementation of Siskeudes represents the application of e-Government at the village level, supporting the principles of digitalizing governance. Through this system, village financial data is well-documented, can be monitored in real time, and reduces the risk of manipulation or administrative errors. Its presence is expected to strengthen both internal and external oversight systems, as well as facilitate the evaluation process by relevant institutions. In addition, Siskeudes helps enhance the capacity of village officials in gradually and sustainably adopting information technology, thereby contributing to the realization of modern village governance [7].

The use of the Village Financial System (Siskeudes) application in village financial management has a strong legal basis through various regulations. One of these is Law Number 6 of 2014 concerning Villages, which emphasizes the importance of managing village finances in a transparent, accountable, participatory manner, and in compliance with budgetary discipline [8]. In addition, support for the utilization of information technology is reinforced through the Circular Letter of the Minister of Home Affairs Number 143/8350/BPD, which specifically encourages villages to use digital-based financial management applications, namely Siskeudes, to achieve more orderly and efficient village financial governance [9]. After understanding the regulatory context and the objectives of implementing the Siskeudes application, it is also important to examine how this policy is actually implemented at the village level, one example being in Kajeksan Village.

Kajeksan Village is located in Tulangan Sub-district, Sidoarjo Regency. Administratively, the village is divided into two hamlets, Kajeksan Hamlet and Godekan Hamlet, comprising a total of 15 neighborhood units (RT) and 4 community units (RW). The majority of Kajeksan Village residents work as farm laborers and factory workers. Since 2020, the village has adopted the Village Financial System (Siskeudes) application as a form of commitment to the digitalization of village financial management. The use of this application is also supported by local regulation, namely Kajeksan Village Regulation Number 1 of 2025, which serves as the legal basis for implementing electronic financial management. Siskeudes is utilized as an important tool to ensure that the processes of planning, implementation, and reporting of village finances can be carried out in a more orderly, efficient, and accountable manner [10].

In practice, the implementation of the Siskeudes application is supported by training provided by the Community and Village Empowerment Office (PMD), particularly whenever there are system updates. It is known that the relevant village officials have received training and are equipped with supporting facilities such as computers, electricity, printers, and internet connectivity. Nevertheless, unstable internet network disruptions remain the main technical obstacle frequently encountered. In addition, the absence of regular evaluations by the village government regarding the application's implementation poses a separate challenge. Such evaluations are intended to ensure that the application is implemented in accordance with standard operating procedures (SOP) [11]. The lack of these evaluations raises concerns that the quality of

application implementation by village officials may decline, both in terms of proper usage and reporting accountability.

Experiences in implementing the Siskeudes application in various regions reveal both significant effectiveness and challenges in operating the system. For instance, a study by Maya Setiowati and Isna Fitria Agustina entitled "*Efektivitas Penggunaan Aplikasi Siskeudes Dalam Pelaporan Keuangan di Desa Permisan Kecamatan Jabon*" examined the effectiveness of Siskeudes in village financial reporting in Permisan Village, Sidoarjo Regency. Their findings indicate that Siskeudes was considered effective because all stages of implementation had been carried out in accordance with procedures. However, issues such as internet network disruptions were identified as obstacles that could hinder the village's financial reporting process. These findings suggest that although the system is effective, the supporting infrastructure plays a crucial role in ensuring its success [12].

Furthermore, a study by Ardy Rohan Liharman Sinaga, Marlon Sihombing, and Humaizi entitled "*Implementasi Sistem Keuangan Desa dalam Pengelolaan Anggaran Pendapatan dan Belanja Desa di Desa Kodon-Kodon Kecamatan Merek Kabupaten Karo*" also discusses a similar topic. Conducted in Kodon-Kodon Village, Karo Regency, the research found that the transparency of village financial management reporting was relatively good. However, several significant challenges were identified, including the limited number of human resources in the village capable of operating the Siskeudes application. In addition, technical implementers were often negligent in carrying out their duties related to the application. The effectiveness of the bureaucratic structure was also considered suboptimal, as evidenced by the village head having to wait for financial reports prepared by the Siskeudes technical implementers [13].

Another relevant study by Kiki Rizki Ramadhan and Evi Priyanti, entitled "*Implementasi Aplikasi Sistem Keuangan Desa (SISKEUDES) di Desa Telukjambe Kecamatan Telukjambe Timur Kabupaten Karawang*", examined the implementation of the Siskeudes application in Telukjambe Village, Telukjambe Timur District, Karawang Regency. The findings revealed that the application's implementation in Telukjambe Village was less effective. Although communication among implementers was well established, the main issue lay in human resources. The performance of village officials in operating Siskeudes was considered ineffective, and the role of Siskeudes operator was even held concurrently by the village secretary, indicating a shortage of competent personnel to support the application's implementation. Furthermore, the disposition and bureaucratic structure indicators in Siskeudes implementation were also rated poorly. Therefore, the study recommended that the Telukjambe Village Government evaluate the application's implementation [14].

Based on the three previous studies on the implementation of the Siskeudes application conducted in Telukjambe Village, Kodon-Kodon Village, and Permisan Village, it can be concluded that the implementation of Siskeudes in various regions has yielded mixed results. In general, the application is considered effective in assisting the process of village financial reporting and management, particularly when implemented in accordance with established procedures. However, its effectiveness is often hindered

by both external and internal factors. The predominant external challenge is the limited internet connectivity, which hampers the digitization process, while internal challenges include a lack of competent human resources to operate the application, undisciplined technical implementers, and suboptimal bureaucratic structures.

These issues indicate that the success of Siskeudes implementation largely depends on local readiness, both in terms of infrastructure and the capacity of village officials. Although the application has been widely adopted nationwide, an in-depth study on its implementation at the local level—particularly in Kajeksan Village—has never been conducted. Each village possesses unique characteristics and challenges in implementing financial digitization policies. Therefore, this study is important to fill that gap. The research aims to analyze the implementation of the Siskeudes application in Kajeksan Village, Tulangan District, Sidoarjo Regency, using George C. Edward III's public policy implementation theory, which includes the indicators of communication, resources, disposition, and bureaucratic structure. This study is expected to provide input for village governments to improve their capacity and utilization of information technology in village financial management in a more optimal and sustainable manner.

RESEARCH METHOD

This study employs a qualitative research design with a descriptive approach. The research was conducted in Kajeksan Village, Tulangan District, Sidoarjo Regency. The focus of this study is the implementation of the Village Financial System (Siskeudes) application in Kajeksan Village, based on the public policy implementation theory proposed by George Edward III [15]. This study uses primary data sources. Primary data are defined as a collection of information obtained directly by the researcher from the research site through first-hand sources (respondents or informants, via interviews) or through direct observations conducted by the researcher. Data collection techniques in this study were carried out through documentation, observation, and direct interviews with informants. The determination of informants in this study employed a purposive sampling technique. This technique involves intentionally selecting research subjects or informants who can provide the necessary research data based on their knowledge and experience [17]. The informant in this study was Mrs. Farah Nabila Aini, the Siskeudes application operator of Kajeksan Village. In this study, the data analysis technique followed the analytical model of Miles and Huberman (2007:16). The data analysis process used by Miles and Huberman consists of three steps: data reduction, data display, and conclusion drawing [18].

RESULTS AND DISCUSSION

Results

1. Communication

The implementation of the Siskeudes application in Kajeksan Village demonstrates the existence of communication established between the district

government, through the Community and Village Empowerment Office (DPMD), and the village government. Based on the interview results, the socialization and training for using the Siskeudes application are directly facilitated by DPMD. The Siskeudes operator of Kajeksan Village stated:

“Usually, when there is socialization and training for Siskeudes, it is DPMD that sends the invitation. They explain how to use it, its features, and the data input flow.” (Interview, July 10, 2025).

Socialization and training are conducted every time there is an update to the Siskeudes application, whether in terms of interface or technical features. This reflects consistent communication between the district and village governments so that field implementers always receive the latest information. The Siskeudes operator of Kajeksan Village further explained:

“If there is a new version of Siskeudes, we are always informed and gathered again to participate in socialization and training. So we always know whenever there will be system changes.” (Interview, July 10, 2025).

The socialization and training sessions help village officials, particularly the Siskeudes operator, to adapt to system developments. This also boosts their confidence in performing their duties in accordance with the current system requirements. The operator remarked:

“Actually, this application is quite complicated if no one explains it. But with the socialization and training from the office, we understand it better, and we are no longer confused because we have attended the training.” (Interview, July 10, 2025).

2. Resources

In the implementation of the Siskeudes application in Kajeksan Village, resources serve as a crucial element supporting the smooth operation of village financial management. One aspect of resources is human resources. In terms of human resources, the application is managed by an operator who has received technical guidance from the Community and Village Empowerment Office (DPMD). This reflects support from the relevant authorities in the form of knowledge transfer, which plays a vital role in enabling independent operation of the application at the village level. The Kajeksan Village operator stated:

“I once attended training from DPMD when this application was first implemented. So, we were taught how to operate it.” (Interview, July 10, 2025).

Regarding the number of personnel involved in financial management through the Siskeudes application, the operator explained that several individuals handle the administrative processes of village finances:

“The ones handling Siskeudes are not just one person; there are several people involved. Some help with data input, and others handle other administrative tasks. So we divide the work.” (Interview, July 10, 2025).

From the budget perspective, the Kajeksan Village Government allocates funds through the Village Revenue and Expenditure Budget (APBDes) for device maintenance

and procurement of digital administrative necessities. This was confirmed by the Siskeudes operator:

"The budget for computers, printers, and application needs is already included in the APBDes, including for repairs or new purchases if needed." (Interview, July 10, 2025).

In terms of facilities and infrastructure, the operator mentioned that the village office is equipped with the necessary technological devices to run the application, although technical issues related to internet connectivity remain. This indicates that while the equipment is available, the sustainability of application operations still depends on the quality of the supporting network. The operator explained:

"We already have computers and printers, but sometimes the internet connection is slow. When it's slow, the data input process can be delayed." (Interview, July 10, 2025).

3. Disposition

In the implementation of the Siskeudes application in Kajeksan Village, the operator consistently records every activity related to financial reporting. This was stated by the Siskeudes operator:

"Every activity related to financial reporting is definitely recorded in the application. Basically, if there's an activity, we immediately enter it." (Interview, July 10, 2025)

The operator also mentioned that they take the time to ensure the accuracy of the data before submitting reports:

"Usually, before the report is sent, I double-check it, matching it with receipts and other supporting documents. Because once it's sent, it can't be changed." (Interview, July 10, 2025).

In addition, the operator demonstrated problem-solving efforts when encountering technical issues in using the application:

"If there's an error or I'm unsure, we usually ask first in the WhatsApp group of village finance operators across the regency. If it still can't be resolved, then we contact the DPMD." (Interview, July 10, 2025).

4. Bureaucratic Structure

The implementation of the Siskeudes application in Kajeksan Village reflects the presence of a bureaucratic structure that supports the systematic and organized operation of the digital system. The Siskeudes operator explained:

"In terms of bureaucratic structure, we already have task distribution – so the village head is responsible, the village secretary acts as the verifier, and I'm the operator who inputs the data." (Interview, July 10, 2025)

Furthermore, there are work procedures that serve as guidelines for policy implementation. The operator stated:

"If there's a system update from the regency, usually the DPMD provides training along with the SOP as well. We're given a manual, so it's not just random data entry." (Interview, July 10, 2025)

However, there has not been a regular internal evaluation process. The operator noted:

"So far, there hasn't been a special meeting to evaluate whether the implementation has followed the SOP or not. If there's a problem, we just solve it directly." (Interview, July 10, 2025)

To ensure that financial management aligns with reporting, periodic supervision is also carried out by external agencies:

“Usually, the inspectorate comes every six months. They match the reports we input into Siskeudes with the activities in the field.” (Interview, July 10, 2025)

Discussion

1. Comuuncation

The communication aspect refers to the process of delivering information and policy objectives from policymakers to field implementers. Effective communication ensures that the core of the policy is accurately understood without misinterpretation, enabling the policy to be implemented in line with its intended goals [19]. In the context of implementing the Siskeudes application in Kajeksan Village, communication serves as a crucial element in supporting the effectiveness of the digitalization policy for village financial management. The village government receives information regarding the use of Siskeudes through socialization and training activities organized by the Community and Village Empowerment Office (DPMD). These activities not only convey the technical aspects of using the application but also emphasize the importance of transparency and accountability in the village financial management process. The information is delivered directly and in a way that is easy to understand, enabling village officials to carry out their duties in a more focused manner.

Whenever there is a new version of the Siskeudes application, the DPMD consistently initiates socialization and training beforehand. This demonstrates that the flow of communication between the district government and the village government operates regularly, in a structured manner, and remains responsive to system dynamics. Socialization and training act as channels for conveying feature updates, allowing village officials to adapt to the new system and avoid errors in data entry and reporting [20]. In addition, these activities also serve as a forum for aligning perceptions among operators to prevent mistakes in data input or misinterpretation of application features.

Furthermore, communication carried out through training and socialization has proven to build readiness and enhance the confidence of Kajeksan Village operators in managing budgets using the application. The operators stated that they felt more assured in using the system as they had gained a comprehensive understanding, including during system updates. The clarity of instructions and the opportunity to directly ask questions to the resource persons were key factors in building the operators' understanding and technical skills. Thus, communication functions not only as a medium for delivering information but also as a strategic mechanism for improving the competence of village human resources to support the successful implementation of financial digitalization policies.

To further support understanding of the implementation of the Siskeudes application in Kajeksan Village, the following visual documentation presents the external interface of the Siskeudes application used by village officials. This image provides initial insight into the application's interface, which serves as the primary tool in the digitalization process of village financial management.



Figure 1. Display of the Siskeudes Application
Source: Siskeudes Application of Kajeksan Village (2025)

2. Resources

The resource aspect encompasses all forms of support needed to implement a policy, such as human resources, budget availability, and facilities and infrastructure [21]. These three elements are interrelated and play a crucial role in ensuring the effective implementation of a policy. Without adequate resources, it is difficult for a policy to be realized optimally. In the context of implementing the Siskeudes application, resources serve as the foundation to ensure that administrative and financial reporting processes run in accordance with established procedures.

Human Resources (HR) are the policy implementers who must possess sufficient quality and quantity to ensure that program implementation achieves its intended objectives. HR quality includes competence, technical understanding, and the ability to execute the policy, while quantity refers to the number of actors available to carry it out. In Kajeksan Village, the village officials responsible for financial management using the Siskeudes application have received technical training from the Department of Community and Village Empowerment (DPMD). This training reflects a knowledge transfer process from the district to the village level. It demonstrates that the capacity of village apparatus in operating the application has been built through systematic training, ultimately enabling them to operate the application independently and sustainably.

In addition to quality, the quantity aspect in the implementation of application-based financial management in Kajeksan Village is not handled by a single individual. The involvement of several parties in the data entry process for financial management demonstrates that the process is carried out collaboratively. This approach not only enhances work efficiency but also reduces risks in the event that one individual is unable to perform their duties. In other words, the established system does not depend on a single person. Thus, financial management in Kajeksan Village reflects the involvement of multiple parties with a focus on sustainability.

The budget serves as the financial support required to comprehensively facilitate policy implementation, ranging from the procurement of equipment to daily operations. Budget constraints can hinder policy execution, especially if there is no clear allocation for information technology needs. In Kajeksan Village, the budget allocation to support the operation of the Siskeudes application has been prepared through the Village Revenue and Expenditure Budget (APBDes), including provisions for equipment maintenance and the procurement of digital administrative needs. This budgeting serves as a form of support for strengthening the digitalization of village financial management, ensuring that technical requirements are met without disrupting administrative processes.

Facilities and infrastructure serve as the primary tools in ensuring the smooth implementation of policies, so that the process is not hindered by a lack of equipment or workspace. The availability of hardware such as computers and printers, as well as a stable internet connection, are crucial aspects in the application-based management of village financial administration. In Kajeksan Village, the village office has been equipped with computers and printers used to operate the Siskeudes application. In addition, the office is connected to the internet to support the online connectivity required by the application. However, the available internet connection often experiences disruptions, such as slow speeds, which can hinder the real-time financial reporting and data entry process through Siskeudes.

This finding is in line with research conducted by Maya Setiowati and Isna Fitria Agustina, titled *Efektivitas Penggunaan Aplikasi Siskeudes Dalam Pelaporan Keuangan Di Desa Permisian Kecamatan Jabon*, which found that similar obstacles, particularly internet network disruptions, also hampered the village financial reporting process. Thus, although physical devices are sufficiently available, the instability of the internet connection remains one of the challenges in optimizing the village financial information system.

To provide a more concrete picture of the facilities and infrastructure available in Kajeksan Village, the following visual documentation shows the computers and printers used to support the operation of the Siskeudes application. This documentation illustrates that the village office is equipped with devices that meet the needs of digital administration, offering readers a direct depiction of Kajeksan Village's readiness to operate a digital system.

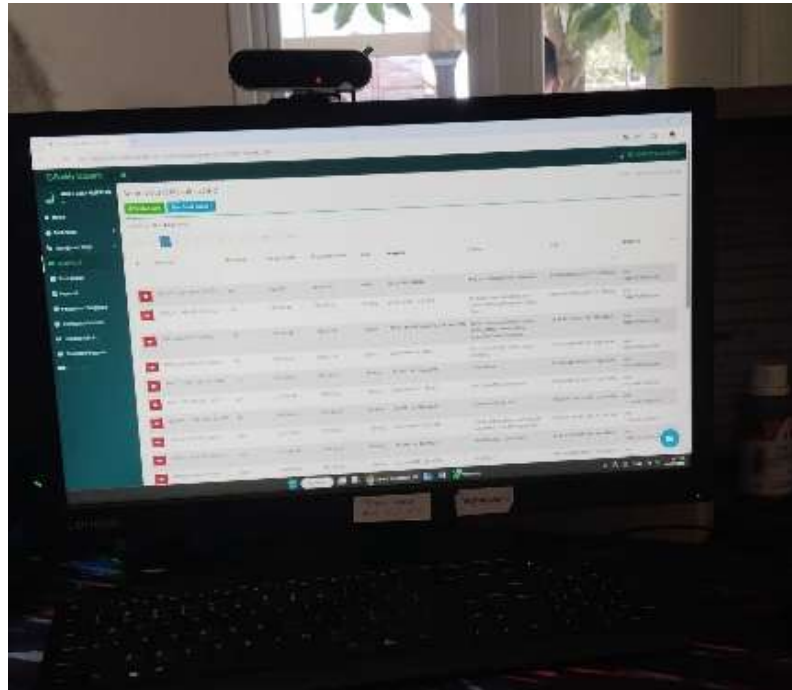


Figure 2. Facilities and Infrastructure at the Kajeksan Village Office Used for Operating the Siskeudes Application
Source: Personal Documentation (2025)



Figure 3. Facilities and Infrastructure at the Kajeksan Village Office Used for Printing Financial Reports
Source: Personal Documentation (2025)

3. Disposition

Disposition refers to the attitude of individuals or groups in optimally implementing a policy [22]. In the context of implementing the Siskeudes application in Kajeksan Village, operators routinely input the village's financial data into the system digitally. Each transaction is recorded immediately after the activity takes place, ensuring that the entire process is well-documented. This recording method allows financial data to be stored systematically and logged in chronological order. With such a workflow,

monitoring and reporting processes become more structured and can be easily traced should further verification be required.

In addition, the responses shown by implementers when facing technical issues reflect the existence of a mechanism to maintain the continuity of the application. For example, when a system problem occurs, the operator staff first consults in a WhatsApp group with other village financial operators across Sidoarjo Regency. If the issue remains unresolved, they then contact the Community and Village Empowerment Office (DPMD) for further assistance. This mechanism demonstrates the establishment of effective working relationships—both horizontally between villages and vertically with the office—to ensure the system runs smoothly.

In daily operations, support for policy implementation is also reinforced by a series of structured work practices. One example is the rechecking process carried out by operators on the data entered before financial reports are submitted. Operators cross-check the data in the application with receipts and other physical evidence as a final form of verification. Considering that the data cannot be altered once the report is submitted, this step becomes an essential part of the procedure to ensure the accuracy of information and maintain order in financial reporting. This internal verification procedure demonstrates the presence of a self-control mechanism by policy implementers to minimize administrative errors.

Thus, the overall series of activities carried out by operators in using the Siskeudes application—whether in routine data entry, troubleshooting, or data verification before submission—form part of an implementation process conducted in accordance with established work procedures, serving as a strong foundation for the success of the village financial management digitalization policy [23]. This shows that the technical stages of application implementation have been addressed through concrete operational actions by village officials. Such a positive disposition not only ensures the smooth execution of the policy but also fosters a work culture that is disciplined, adaptive, and collaborative. The successful implementation of the Siskeudes application in Kajeksan Village proves that human factors are the primary determinant of policy effectiveness, as long as they are supported by attitudes aligned with the goals of positive change. Therefore, it is crucial to prioritize human resource development in every change initiative.

To reinforce these findings, concrete data on the input of physical activities into the Siskeudes system can provide a clearer picture of village operators' compliance with established procedures. This data illustrates the extent to which development activities are executed through the digital system. Thus, it serves as tangible evidence of policy implementation at the technical level. The following is the annual recap of physical activities entered into the Siskeudes application by Kajeksan Village.

Based on the data presented in Table 2, it is evident that all village physical development activities are recorded digitally in the application each year without omission. This indicates that Siskeudes is not merely used as a reporting tool, but has become an integral part of the planning and implementation process for village development. With this complete and detailed recordkeeping, all activity data can be

easily accessed, thereby fostering greater transparency and accountability in village financial management.

Table 2. Physical Development Activities in Siskeudes by Sub-Sector (2022–2024)

Year	Sub-Field	Number of Activities	Number of Activities Inputted into Siskeudes
2022	Public Works and Spatial Planning	6 Activities	6 Activities
	Settlement Area	3 Activities	3 Activities
	Forestry and Environment	1 Activities	1 Activities
2023	Public Works and Spatial Planning	16 Activities	16 Activities
	Settlement Area	2 Activities	2 Activities
	Transportation, Communication, and Informatics	1 Activities	1 Activities
	Tourism	1 Activities	1 Activities
2024	Agriculture and Animal Husbandry	5 Activities	5 Activities
	Public Works and Spatial Planning	14 Activities	14 Activities
	Settlement Area	2 Activities	2 Activities
	Environment	1 Activities	1 Activities
	Transportation, Communication, and Informatics	1 Activities	1 Activities
	Peace, Public Order, and Community Protection	1 Activities	1 Activities
	Agriculture and Animal Husbandry	5 Activities	5 Activities

Source: Siskeudes Application Operator of Kajeksan Village (2025)

Bureaucratic structure refers to the clear division of tasks without overlap, as well as operational procedures that are well-defined and easy to follow, ensuring that policy implementation is systematic and efficient, and facilitating the achievement of policy goals [24]. In the context of implementing the Siskeudes application in Kajeksan Village, this structure serves as the foundation for ensuring clarity of authority and coordination among village officials. This shows that the success of implementing a digital system in the village relies not only on technology but also on a well-organized organizational arrangement.

The implementation of the Siskeudes application in Kajeksan Village involves three main officials. To provide an overview of the division of tasks, the following table presents the positions, names, and specific roles of each official in the system. Table 3 illustrates that the bureaucratic structure in managing Siskeudes in Kajeksan Village already has a functional distribution of roles. Each of the three involved officials has

specific functions and tasks that complement one another. This well-distributed involvement contributes to smoother processes in recording and managing finances. Thus, every stage of the village financial management process has a clear person in charge. This contrasts with the study conducted by Kiki Rizki Ramadhan and Evi Priyanti entitled *“Implementation of the Village Financial System (SISKEUDES) Application in Telukjambe Village, Telukjambe Timur Subdistrict, Karawang Regency”*, which found that the performance of village officials in operating Siskeudes was less effective – with the Siskeudes operator role being held concurrently by the Village Secretary, indicating a lack of competent human resources to support Siskeudes implementation.

Table 3. Roles of Village Officials in the Use of the Siskeudes Application in Kajeksan Village

No	Name	Position	Role in the Siskeudes Application
1.	Slamet Wibisono	Village Head	Main person in charge of supervision and reporting
2.	Suprpto, S.Pd	Village Secretary	Acts as a verifier responsible for checking financial data reports
3.	Farah Nabila Aini	Finance Staff	Serves as the Siskeudes application operator, responsible for inputting and managing village financial data

Source: Village Secretary of Kajeksan (2025)

Furthermore, in its implementation, the village officials do not rely solely on experience in operating the application but are also equipped with operational guidelines in the form of a Standard Operating Procedure (SOP). The SOP serves as a guide in policy implementation [15]. This SOP is provided by the Village Community and Village Empowerment Office (DPMD) whenever there is a system update. Usually, the training is accompanied by the distribution of a manual as a technical guide. With documented procedures, the work process becomes more systematic, reducing the potential for errors in data entry and management [25]. The provision of SOPs accompanied by training also enhances the technical capacity of the officials in adapting to the digital system.

However, despite the existence of an SOP, the Kajeksan Village Government has not yet implemented regular internal evaluations of the use of the Siskeudes application. Evaluation is a key element that plays an important role in measuring the success of policy implementation and the achievement of objectives [26]. This evaluation serves to review whether the application’s implementation has been carried out in accordance with the Standard Operating Procedures (SOP) or not [27]. The absence of regular meetings or evaluation forums makes it difficult to quickly identify and resolve potential technical issues, data errors, or procedural discrepancies. If this condition persists, it could create administrative vulnerabilities that negatively impact the efficiency of village financial

governance. Therefore, moving forward, the village must commit to establishing a regular internal evaluation system as part of continuous improvement efforts.

On the other hand, the implementation of the Siskeudes application is supervised by an external body, namely the Inspectorate. This supervision is carried out regularly every six months. Its main objective is to ensure that the recording of funds in the application truly reflects the actual activities taking place in the field. In other words, the Inspectorate verifies the consistency between the recorded financial reports and the realization of activities and physical developments in the village. This effort is crucial to prevent financial misuse and to enhance accountability in village financial management [28].

CONCLUSION

Fundamental Finding : Based on the analysis of the implementation of the Siskeudes application in Kajeksan Village, the fundamental finding of this study indicates that each implementation indicator shows varying conditions. In terms of communication, there is coordination between the local government and the village, realized through socialization activities and regular training whenever system updates occur. Regarding resources, Siskeudes operators have attended training sessions, resulting in knowledge transfer from the local government to the village. In addition, the number of personnel assigned to operate the system is sufficient to allow for a clear division of tasks. In terms of budget, funding for equipment and maintenance has been allocated in the Village Budget (APBDes), although challenges remain in the form of unstable internet connectivity. For the disposition indicator, operators consistently perform their duties, including recording activities, seeking solutions to technical issues, and verifying data before submitting reports. Lastly, under the bureaucratic structure indicator, Standard Operating Procedures (SOPs) are provided during training, roles and responsibilities are clearly distributed, and there is external oversight from the Inspectorate. However, routine internal evaluations have not yet been conducted. **Implication :** The implication of these findings is that the sustainability of village financial management through Siskeudes is highly dependent on the quality of supporting infrastructure. Therefore, a more specific budget allocation is required to improve internet connectivity. Furthermore, it is recommended that the village government establish a regular internal evaluation schedule to monitor compliance with SOPs and detect potential issues at an early stage. **Limitation :** This study is limited in scope to a single village, and therefore the findings may not represent the general condition across different regions. **Future Research :** Future studies are recommended to cover multiple villages or conduct comparative analyses of Siskeudes implementation across villages. Additionally, further research could examine the impact of Siskeudes on the work efficiency of village officials.

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