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**Implementation of SISKEUDES and the Dynamics of Village
Financial Governance: A Case Study in Barru
Subdistrict Barru Regency**

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ABSTRACT

Transparent and accountable village financial management is a fundamental prerequisite for achieving good village governance. To support this objective, the government has developed the Village Financial System Application (SISKEUDES) as a digital instrument to improve the quality of village financial administration and accountability. This study aims to analyze the implementation of SISKEUDES and the dynamics of village financial governance in Barru Subdistrict, Barru Regency, as well as to explore the adaptive strategies employed by village officials in addressing technical limitations and human resource capacity constraints. The research adopts a qualitative approach using a case study method conducted in five villages: Saiawung, Palakka, Tompo, Galung, and Anabanua. The informants consisted of 17 participants, including village heads, village treasurers, and SISKEUDES operators. Data were collected through in-depth interviews, direct observation, and documentation of financial reports and Village Revenue and Expenditure Budgets (APBDes). The findings indicate that SISKEUDES plays a significant role in improving administrative orderliness, reporting accuracy, and the ease of village financial supervision. The effectiveness of the system is influenced by the capacity of village officials, the intensity of technical assistance, and their ability to adapt to infrastructure constraints. The novelty of this study lies in revealing local adaptive practices among village officials, demonstrating that successful village financial governance emerges from a dynamic interaction between technology, human resources, and local contextual conditions.

SISKEUDES, Village Financial Governance, Transparency, Accountability, Local Adaptation

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INTRODUCTION

Village financial management is a crucial aspect in achieving sustainable development and good village governance. Since the implementation of the Village Fund policy, villages have been granted broader authority to manage their financial resources independently. This increased authority requires

village officials to manage public finances effectively, efficiently, transparently, and accountably to ensure that village funds are properly allocated and aligned with the principles of good governance (Mardiasmo, 2018).

Transparency in village financial management obliges village governments to provide clear and easily accessible information to the public regarding the allocation and use of village funds. Meanwhile, accountability emphasizes the responsibility of village officials to prepare and report financial statements to both the community and local government authorities (Sofyani et al, 2020). These principles are essential to strengthening public trust and preventing mismanagement of public resources at the village level.

In practice, village financial management continues to face various challenges, including limited human resource competencies, weak administrative capacity, and the low utilization of information technology. To address these issues, the government, through the Financial and Development Supervisory Agency (BPKP), developed the Village Financial System Application (SISKEUDES) as an electronic and integrated tool for village financial management (BPKP, 2019). SISKEUDES covers all stages of village financial management, ranging from planning and implementation to administration and reporting. The system is expected to improve the accuracy, orderliness, and transparency of village financial administration (Saragih & Harahap, 2021; Susano & Rachmawati, 2024).

Previous studies have demonstrated that the implementation of SISKEUDES has a positive impact on the quality of village financial reports, as well as on transparency and accountability in village financial management ((Suryanto & Thalassinis, 2017; Susilo, 2019). However, most existing studies primarily focus on quantitatively measuring relationships between variables. Consequently, in-depth understanding of how SISKEUDES operates in daily administrative practices, how village officials adapt to technical limitations and human resource capacity constraints, and how local contextual factors influence system effectiveness remains limited.

Based on this gap, the present study aims to analyze the role of SISKEUDES in promoting transparency and accountability in village financial management in Barru Subdistrict, Barru Regency. In addition, this study seeks to explore the dynamics of SISKEUDES implementation and the adaptive strategies employed by village officials within the local context.

Literature Review

Effective village financial management requires mechanisms that ensure transparency and accountability, which are core principles of good governance (Mardiasmo, 2018). Transparency refers to the openness of financial information

and the involvement of the community in monitoring the use of public funds, while accountability emphasizes the responsibility of village officials to report and justify financial expenditures to stakeholders, including the community and higher levels of government (Sofyani et al, 2020).

In response to persistent challenges in human resource capacity, administrative weaknesses, and the low utilization of information technology, the government introduced the Village Financial System Application (SISKEUDES). Developed by the Financial and Development Supervisory Agency (BPKP), SISKEUDES is a digital application designed to manage the entire village financial cycle, including planning, implementation, administration, and financial reporting (BPKP, 2019). The integrated nature of SISKEUDES is intended to improve efficiency, accuracy, and transparency in village financial administration (Saragih & Harahap, 2021; Susano & Rachmawati, 2024).

Previous studies have consistently indicated that the implementation of SISKEUDES contributes positively to the quality of village financial reports, as well as to enhanced transparency and accountability in village financial management (Suryanto & Thalassinou, 2017; Susilo, 2019). However, the majority of these studies rely on quantitative approaches that focus on measuring the relationships between variables. As a result, there remains a limited understanding of how SISKEUDES is implemented in everyday administrative practices, particularly regarding the adaptive strategies adopted by village officials in dealing with technical constraints, human resource limitations, and non-technical challenges at the local level.

Conceptual Framework

Based on the literature review, this study develops a conceptual framework to analyze the role of SISKEUDES in enhancing transparency and accountability in village financial management. The framework consists of three main components.

First, the independent variable is the SISKEUDES application, which encompasses the stages of village financial management, including planning, implementation, administration, and financial reporting.

Second, the dependent variables are transparency and accountability. Transparency is reflected through the openness of financial information, the ease of access to financial data, and community participation in monitoring village finances. Accountability refers to the responsibility of village officials in preparing, managing, and reporting village financial information in accordance with applicable regulations.

Third, the moderating and contextual variables include the capacity of village officials and the intensity of technical assistance. Village official capacity refers to human resource competencies and the level of technological understanding, while technical assistance encompasses guidance and supervision provided by subdistrict or regency-level government institutions.

Within this framework, SISKEUDES is expected to function as a facilitating tool that supports improvements in transparency and accountability. However, its effectiveness is contingent upon the capacity of village officials and the availability of continuous technical assistance. The novelty of this study lies in its exploration of adaptive strategies employed by village officials and the dynamic nature of SISKEUDES implementation within the local context of Barru Subdistrict.

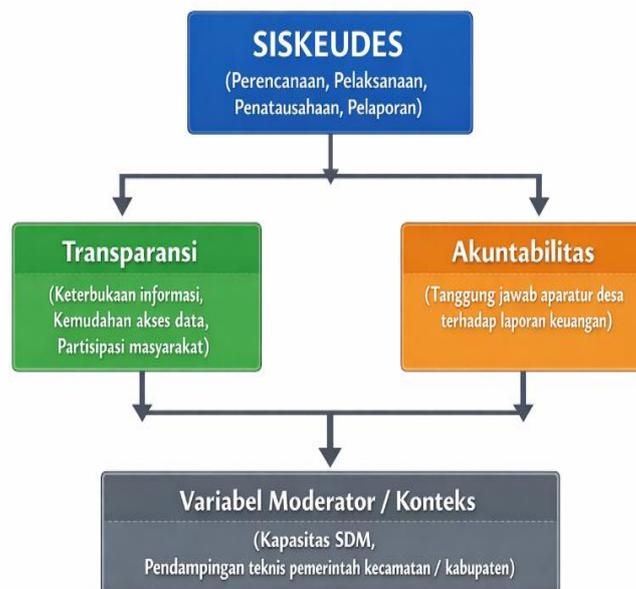


Figure 1.
Conceptual Framework of SISKEUDES Implementation in Village Financial Governance

RESEARCH METHOD

This study employs a qualitative approach using a case study method to obtain an in-depth understanding of SISKEUDES implementation at the village level. The research was conducted in Barru Subdistrict, Barru Regency, where SISKEUDES has been implemented as the primary system for managing village finances.

The research informants were selected using purposive sampling, targeting individuals directly involved in village financial management. A total of 17 informants participated in this study, consisting of village heads, village treasurers, and SISKEUDES operators from five villages: Siawung, Palakka, Tompo, Galung, and Anabanua.

Data were collected through in-depth interviews, direct observation, and documentation analysis. Documentary data included Village Revenue and Expenditure Budgets (APBDes) and official village financial reports, which were used to complement and verify information obtained from interviews and observations.

Data analysis was conducted through three iterative stages: data reduction, data display, and conclusion drawing, following the analytical framework proposed by (Miles et al., 2014). To ensure data validity and trustworthiness, this study applied source and method triangulation by cross-checking information obtained from different informants and data collection techniques.

RESULTS AND DISCUSSION

Transparency

The findings indicate that SISKEUDES has made a tangible contribution to improving transparency in village financial management. Village officials reported that the system facilitates the systematic presentation of financial information and enables greater public access through village information media.

One village head stated:

“With SISKEUDES, village financial reports are more organized, and community members can inquire about the use of village funds at any time.”
(*Village Head of Siawung*)

A total of 15 out of 17 informants emphasized that SISKEUDES supports information disclosure, simplifies auditing processes, and strengthens public trust in village financial management. These findings are consistent with previous studies highlighting the role of SISKEUDES in enhancing transparency and improving administrative clarity in village finances (Saragih & Harahap, 2021; Susano & Rachmawati, 2024). From a governance perspective, transparency enabled by digital systems contributes to reducing information asymmetry between village governments and communities.

Accountability

In terms of accountability, SISKEUDES assists village officials in recording financial transactions in a structured and well-documented manner. Financial

reports become more orderly, accurate, and easier to justify to both internal and external stakeholders.

As expressed by a village treasurer:

“Every expenditure is recorded in SISKEUDES, so when reports are requested, we can clearly present all financial transactions.”
(*Village Treasurer of Palakka*)

This finding aligns with previous research indicating that the digitalization of village financial systems enhances the accountability of village officials by improving record-keeping and reporting compliance (Suryanto & Thalassinou, 2017; Susilo, 2019), SISKEUDES functions not only as an administrative tool but also as a mechanism for strengthening financial responsibility within village governance.

Supporting Factors and Constraints

The effectiveness of SISKEUDES implementation is strongly influenced by human resource capacity and the availability of technical assistance. Several village operators experienced difficulties during the initial stages of implementation due to limited information technology skills. Training programs and technical assistance provided by the subdistrict government played a crucial role in facilitating the adaptation process.

Technical constraints, particularly limited internet connectivity, encouraged village officials to develop local adaptive strategies. One SISKEUDES operator explained:

“When the internet connection is down, we record transactions manually first and later enter them into SISKEUDES.” (Village Operator of Tompo). These adaptive practices illustrate how village officials actively negotiate technological limitations to ensure the continuity of financial administration.

Research Novelty

The novelty of this study lies in its identification of local adaptive practices adopted by village officials in operating SISKEUDES amid constraints in human resources and infrastructure. Unlike previous studies that predominantly focus on quantitative outcomes, this research highlights the dynamic interaction between technology, human agency, and local context, demonstrating that the effectiveness of village financial governance is shaped not solely by the system itself but also by the adaptive capacity of its users.

CONCLUSION

1. The findings confirm that the implementation of the Village Financial System Application (SISKEUDES) plays a significant role in improving transparency and accountability in village financial management in Barru

Subdistrict, Barru Regency. SISKEUDES contributes to more systematic financial administration, clearer financial reporting, and increased public access to information regarding the use of village funds (Saragih & Harahap, 2021; Susano & Rachmawati, 2024).

2. The success of SISKEUDES implementation is not determined solely by the availability of digital technology. Instead, it is strongly influenced by the capacity of village officials, the continuity of technical assistance, and adaptive strategies developed to address infrastructure constraints, particularly limitations in information technology and interne (Sofyani et al, 2020; Susilo, 2019).
3. The novelty of this study lies in demonstrating that effective village financial governance is the result of a dynamic interaction between digital systems, human resources, and the local governance context. This interaction highlights that technology functions optimally only when supported by capable actors and adaptive practices within village government institutions (Suryanto & Thalassinis, 2017).

Recommendations

1. Local and Subdistrict Governments are encouraged to strengthen continuous and context-sensitive technical assistance for SISKEUDES implementation. Capacity-building programs should be tailored to the varying competencies of village officials to ensure sustainable system utilization.
2. Village Governments should enhance participatory transparency by presenting village financial information in formats that are easily understood and accessible to the community, thereby strengthening public trust and social oversight of village financial management.
3. Future Research is recommended to conduct comparative studies across different regions to provide broader insights into SISKEUDES implementation and to enrich the understanding of village financial governance under diverse local conditions.

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