

Implementation of E-Government Through the Village Financial System Application (SISKEUDES) in Larangan Village, Candi District, Sidoarjo Regency

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ABSTRACT

Objective: This study aims to analyze the implementation of e-Government through the Village Financial System (SISKEUDES) application in Larangan Village, Candi District, Sidoarjo Regency, with a focus on the effectiveness of the application's use in village financial management. **Method:** The method used is a descriptive qualitative approach with data collection through in-depth interviews with village officials, direct observation of SISKEUDES operational processes, and documentation studies of village financial reports. Data analysis was carried out using data reduction, data presentation, and conclusion verification techniques according to the stages of Miles & Huberman.

Results: The results show that SISKEUDES has increased transparency, accountability, and efficiency of village financial management by accelerating the process of recording transactions, financial reporting, and facilitating the realization of the Village Budget (APBDes). However, there are challenges in the form of the need to increase human resource capacity and technological infrastructure that support application optimization. **Novelty:** The novelty of this study lies in the detailed operationalization of the SISKEUDES application at the village level and the analysis of its impact on more modern and participatory financial governance. These findings provide an important contribution to the implementation of e-Government development policies in other villages in Indonesia, as well as serving as a practical reference for village officials in improving the quality of technology-based financial administration management.

INTRODUCTION

Law No. 6 of 2014 concerning Villages provides significant opportunities for villages to manage their own affairs and undertake development initiatives to improve the health and quality of life of village communities. Village governments must be more independent in managing various government and natural resources, particularly village finances and assets. With this crucial role, villages must also be prepared to face major responsibilities. Therefore, it is crucial that village governments implement the principles of transparency and accountability. Transparency enables communities to know and understand how decisions are made and how resources are managed, while accountability ensures that village governments are accountable for their actions and decisions. This is crucial for increasing public trust in village authorities and ensuring that all programs and activities are implemented to benefit the community [1].

E-Government is the application of information and communication technology by the government to improve public services, transparency, and efficiency in government administration. This system connects the government with citizens, businesses, and government units through digital applications that enable electronic data management, services, and communication. With e-Government, administrative

processes become faster, more accurate, and easier to monitor, thus encouraging better and more transparent governance.

E-Government is the application of information technology to achieve transparency, accountability, public participation, and increase the efficiency and effectiveness of government services [2]. Its presence serves as a means to strengthen public trust while supporting modern and sustainable governance. At the village level, this administrative unit plays a strategic role in development and providing services to citizens. As the smallest government unit, villages are at the forefront of implementing development policies and providing public services oriented towards improving community welfare. Electronic government, or e-government, is understood as the concept of utilizing information and communication technology to increase the effectiveness and efficiency of government administration. In practice, the government encourages the implementation of e-government through the Electronic-Based Government System (SPBE) policy [3].

The SPBE policy aims to ensure accountability, transparency, and timeliness in completing various administrative and reporting processes, including village financial management. The Village Financial System (SISKEUDES) serves as a concrete example of SPBE implementation. With a well-integrated system, SISKEUDES can support the preparation of accurate and accountable financial reports and facilitate oversight of village fund use [4]. This not only increases transparency but also ensures timely completion of financial reports, supporting more professional village development and responsiveness to community needs. Therefore, the implementation of SISKEUDES in Larangan Village is a clear example of how technology can help manage village governance in a modern and efficient manner.

Village financial management encompasses a series of processes, including planning, implementation, recording, reporting, and accountability for village funds. However, this process faces several challenges, including low human resource competency, inadequate budget oversight and control, limited understanding of regulations, delays in disbursement, poor administrative organization, and weak transparency and accountability. Cash payments also increase the risk of misuse and complicate fund tracking, while checks and balances between village officials such as treasurers and village heads are ineffective. Another issue is the weak role of the Village Consultative Body (BPD) in overseeing village funds to address these challenges [5].

The Financial and Development Supervisory Agency (BPKP) developed SISKEUDES, an electronic village financial system aimed at improving transparency, accountability, and timeliness in village financial management. SISKEUDES supports financial transaction recording, automated reporting, budget monitoring, and financial records that comply with current regulations. It is integrated with the Electronic-Based Government System (SPBE) and government accounting standards based on actual transactions [6]. This system helps village officials in preparing budgets, recording expenses, and preparing auditable financial reports.



Figure 1. Siskeudes 2.0.7 2025 Features

The image shows the Village Financial System (Siskeudes) application. The Village Financial System (SISKEUDES) is an official application developed by the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration in collaboration with the Financial and Development Supervisory Agency (BPKP) to support transparent, accountable, and efficient village financial governance. This application manages the entire village financial cycle, from budget planning (APBDes), transaction recording, asset management, to reporting and accountability for village finances [7].

Since its initial launch in 2015, SISKEUDES has undergone continuous development and feature adjustments to meet regulations and village financial management needs. During the 2017-2018 transition period, the application was still used offline and required manual recording [8]. However, since the enactment of Regent Regulation No. 113 of 2018, village financial reporting has been mandatory through SISKEUDES online starting in 2019. The current latest version is 2.0.7 (released in 2025), which brings significant improvements in user interface, security, and system integration. Version 2.0.7 is highly focused on ease of use with a more intuitive interface so that village operators without an accounting background can operate it properly. This application is also equipped with a strict internal control and authorization system to maintain the integrity of village financial data. Key features include the APBDes planning module, complete transaction recording, budget realization reporting, general cash book, and village asset management. Data can be monitored and reported in real-time by village officials up to sub-district and district governments.

The latest version of the SISKEUDES interface displays a village financial summary dashboard with graphs and statistics, a budget input form with categorization of village expenditure and income plans, a complete transaction module with history and search filters, and a report menu that provides preview and export of documents to PDF or Excel. Data validation and authorization are also supported by a data lock feature after validation to prevent arbitrary changes. With increasingly comprehensive and integrated features, SISKEUDES 2.0.7 supports more effective, transparent, and accountable village financial governance in accordance with the principles of good governance. This update

also helps village governments face the challenges of digital financial management efficiently, ensuring timely and accountable reporting to the community and local government.

The implementation of the Village Financial System (SISKEUDES) in Sidoarjo Regency has been ongoing since 2017-2018 as an effort to manage village finances more transparently and accountably by utilizing digital technology. Initially, village financial management was still carried out manually and used the offline SISKEUDES application. Since 2019, all villages in Sidoarjo Regency have been required to use SISKEUDES online, connected to the internet, in accordance with Regent Regulation Number 113 of 2018 concerning Guidelines for Village Financial Management. The Sidoarjo Regency Government, together with the Financial and Development Supervisory Agency (BPKP), actively conducts outreach and technical guidance (bimtek) to village officials to improve human resource capabilities in operating this system.

Meskipun ada kendala seperti keterbatasan SDM, kurang optimalnya bimtek karena jumlah peserta bimtek yang terlalu banyak, serta kendala infrastruktur jaringan internet di beberapa desa, penggunaan SISKEUDES telah membantu meningkatkan transparansi, akuntabilitas, dan efisiensi dalam pengelolaan keuangan desa secara signifikan. Penerapan aplikasi ini memudahkan pelaporan keuangan desa secara elektronik dan terintegrasi, sehingga memberikan kemudahan dalam pengawasan dan audit penggunaan dana desa. Desa-desa di Sidoarjo secara umum sudah mulai beradaptasi dengan sistem ini, meskipun masih diperlukan perbaikan dalam aspek pelatihan dan infrastruktur agar penggunaan SISKEUDES semakin optimal [9].

The implementation of the Village Financial System (SISKEUDES) in Larangan Village began gradually in 2017, shifting from manual recording using Microsoft Excel to the offline SISKEUDES application. Initially, village financial management was carried out in a dual manner, with transactions recorded manually and also using the application as part of the adaptation process. In 2018, Larangan Village began fully using SISKEUDES in offline mode in preparation for the migration to an online system. Following Regent Regulation Number 113 of 2018 which requires village financial reports to be submitted online through the SISKEUDES application, since 2019, Larangan Village has implemented the use of this application in online mode. This allows for integrated transaction recording, budget management, outreach, and financial reporting through SISKEUDES. In its implementation, Larangan Village faced several challenges, such as limited human resource capacity still adapting to the application and issues with suboptimal internet network stability, which often caused difficulties in accessing the application. However, with regular outreach and technical guidance from the sub-district government and support from the BPKP, the ability of village financial operators to use SISKEUDES continues to develop. The resulting data includes management of the Village Revenue and Expenditure Budget (APBDes), recording of all receipts and expenditures, and financial reports that are available in real time. With the implementation of SISKEUDES in Larangan Village, the level of transparency and accountability in village

financial management is increasingly maintained, supporting more modern, efficient, and government-regulated village financial management [10].

The implementation of the Village Financial System (SISKEUDES) in Larangan Village, Candi District, Sidoarjo Regency has been running since 2017 with the initial phase of hybrid use, namely a combination of manual recording using Microsoft Excel and the SISKEUDES application. In 2018, the village began using the SISKEUDES application offline, and since 2019 all village financial management has been fully using an online system that must be connected to the internet network in accordance with Sidoarjo Regent Regulation Number 113 of 2018 concerning Guidelines for Village Financial Management. The implementation of SISKEUDES in Larangan Village aims to increase transparency, accountability, and efficiency of village financial management according to government standards. The data processed include the Village Revenue and Expenditure Budget (APBDes), daily financial transactions, periodic reports on budget realization, village expenditure and revenue, as well as administrative data on village financial and asset management. This application produces financial reports that are used for financial accountability, monitoring, and audits by the sub-district and district governments.

Table 1. Recapitulation of the Village Budget of Larangan Candi Village Government for 2023-2025

Year	Income	Spending	Surplus
2023	Rp.2.160.039.755,00	Rp.2.284.327.460,18	Rp. 124.287.705,18
2024	Rp.2.055.003.223,00	Rp.2.248.513.517,71	Rp. 183.510.294,71
2025	Rp.2.337.162.547,50	Rp.2.495.471.281,66	Rp. 158.308.734,16

Source: Larangan Candi Village Government 2024

Based on Table 1. Recapitulation of the Village Budget of Larangan Village government shows that the nominal figures are not the same each year, this is the responsibility of the village government for accountability in planning, processing and reporting. Revenue in 2023 was Rp. 2,160,039,755.00 and expenditure was Rp. 2,284,327,460.18 with budget financing (Surplus) of Rp. 124,287,705.18. The implementation of the SISKEUDES application prevents misappropriation so that the application of SISKEUDES makes financial reports and transparency in the use of funds and management of funds. Revenue In 2024 amounted to Rp.2,055,003,223.00 and expenditure amounted to Rp.2,248,513,517.71 by generating (surplus) Rp.183,510,294.71, in 2025 revenue amounted to Rp.2,337,162,547.50 with expenditure amounting to Rp.2,495,471,281.66 but still recorded (surplus) of Rp.158,308,734.16 which can come from spending efficiency or the remainder of the previous year. This data shows that village financial management is running quite stable and accountable, and supports the importance of the existence of a digital-based management system such as SISKEUDES to maintain transparency and efficiency in the use of village funds.

Previous research on the implementation of e-Government through the Village Financial System (SISKEUDES) application in Larangan Village, Candi District, Sidoarjo Regency, showed that the Larangan Village Government had begun using SISKEUDES since 2017, initially using a hybrid system using both manual (Excel) and the application, and finally using it completely online in 2019. However, the research revealed several major obstacles in this adaptation system. First, human resources (HR) in the village were not yet fully able to adapt and operate the application properly despite attending technical guidance (bimtek). The provided Bimtek was often considered ineffective because it was conducted in a mass manner with many participants, resulting in less optimal absorption of the material. Second, infrastructure constraints, particularly the internet network, were a significant obstacle. The village internet network, which is shared for various office needs, was often slow, resulting in errors and unstable operation of the SISKEUDES application [11].

Previous research on the implementation of e-Government through the Village Financial System application in Larangan Village, Candi District, Sidoarjo Regency shows that the village government has started using SISKEUDES since 2017, with a transition process from a manual Excel-based system to a fully online application in 2019. However, in its implementation, two main obstacles were found. This study confirms that the adaptability of human resources to technology and the availability of supporting facilities are important factors for the success of e-Government at the village level, and the need for increasing human resource capacity and improving technology is the main focus of future improvements.

In addition, Isnaini Rodiyah's research, entitled "The Effectiveness of the Government to Government Model Through SISKEUDES," emphasizes the importance of the village head as the main supporter in the implementation of SISKEUDES. Another relevant study by Kusnadi, which discusses the effectiveness of a digital-based village financial system in Sidoarjo Regency. This study found that although the SISKEUDES application has provided convenience and transparency in financial management, its successful implementation still depends heavily on the readiness of human resources in the village and adequate technological infrastructure support [12].

This indicates that villages are still unable to adapt to the technological requirements required for digital financial management. The study also emphasized that adaptability is a crucial indicator of the success of e-Government implementation, encompassing human resource adaptation to technological advances and the effectiveness of application utilization in village financial management processes. Despite obstacles, adjustment efforts continue to improve village staff's understanding and capacity in using SISKEUDES. Overall, the results of this study demonstrate that the implementation of e-Government through SISKEUDES in Larangan Village has brought positive progress in village financial management, but still requires improvements in human resource capacity and technological infrastructure, particularly internet networks, to achieve optimal effectiveness.

George C. Edwards III's theory of policy implementation views implementation as a dynamic process involving the interaction of several important factors that must occur simultaneously for a policy to be successfully implemented. Edwards identified four crucial variables influencing the success of policy implementation: communication, resources, disposition, and bureaucratic structure. First, communication involves conveying policy information clearly and effectively to implementers and related parties so that all understand the policy's objectives and mechanisms. Second, resources refer to the availability of funds, manpower, and other means necessary to implement the policy. Third, the implementer's disposition or attitude plays a crucial role because successful implementation depends heavily on the implementer's readiness, intention, and attitude in carrying out the policy in accordance with its objectives. Fourth, the bureaucratic structure is the organizational framework within which implementation takes place, which can slow or facilitate the implementation process depending on existing rules, procedures, and internal coordination. These four factors interact with each other and must be managed simultaneously to ensure policy implementation runs smoothly. Edwards emphasized that even if implementers know what to do and have the intention and resources, a poor bureaucratic structure can still be a major obstacle to policy implementation. Thus, this theory provides a comprehensive analytical framework for understanding the challenges and requirements for successful public policy implementation.

Based on the observation results of the Larangan Village Government, Candi District, Sidoarjo Regency, began using the Village Financial System (SISKEUDES) in the process of managing village finances in 2017 but still in 2 ways, namely manually via Microsoft Excel and via the Village Financial System (SISKEUDES), then in 2018 it has continued to use the Village Financial System (SISKEUDES) but the application can still be used offline without having to be connected to an internet connection, and from 2019 until now all village financial management has used the Village Financial System (SISKEUDES) which in its operation must be online or connected to an internet connection. The use of SISKEUDES is related to the Sidoarjo Regent Regulation Number 113 of 2018 concerning Guidelines for Village Financial Management which explains that village financial management is carried out with the Village Financial System Application (SISKEUDES) [13].

The Larangan Village Government in Candi District, Sidoarjo Regency, has implemented the Village Financial System. However, observations and interviews with the Head of Financial Affairs revealed several issues. The first issue concerns human resources (HR) as the implementers of activities. The Village Financial System (SISKEUDES) has not been able to fully adapt. Despite receiving training or technical guidance (bimtek) two to three times a year, the explanations provided are deemed insufficiently clear and detailed, resulting in difficulties for Village Financial System implementation. Second, infrastructure issues, particularly with regard to internet connectivity, remain a major obstacle. Slow and unstable internet connections often cause

the SISKEUDES application to experience errors or be undetected, disrupting the smooth running of digital financial management. Despite these obstacles, the Larangan Village Government continues to strive to improve its adaptability to this digital system, as efficient and transparent village financial management through SISKEUDES is mandated by regulations and essential for improving accountability and oversight of village funds. Overall, the implementation of SISKEUDES in Larangan Village shows positive progress in the transition from manual to electronic financial management, with the main challenges being human resource capacity and technological infrastructure, which need to be improved to optimize system effectiveness.

In Larangan Village, there is still a lack of understanding regarding how to operate the Village Financial System (SISKEUDES) application. This is carried out by the Financial and Development Supervisory Agency (BPKP) through the Sidoarjo Regency Government. However, training was provided en masse to many participants, making it difficult to optimally absorb the material, resulting in suboptimal application mastery by some employees. Regarding financial reports generated through the SISKEUDES application, Larangan Village is able to record income from various sources such as original village income, village funds, and village fund allocations; while also recording expenditures for operational expenses, development, and community empowerment digitally and in real-time. The application is also used to prepare the Village Revenue and Expenditure Budget (APBDes) and structured and integrated financial accountability reporting. This data enables transparency and accountability and facilitates oversight by the district government and local community.

The implementation of the Village Financial System (SISKEUDES) in Larangan Village, Candi District, Sidoarjo Regency faces several fundamental challenges that impact its e-government implementation. First, limited human resources (HR) are a major issue. Most village officials implementing the SISKEUDES application have not fully mastered and adapted to this technology, despite having attended technical guidance (Bimtek). Mass training is often in-depth and unable to address the specific needs of village operators, resulting in suboptimal understanding and mastery of the system. Second, technological infrastructure issues, such as inadequate and often unstable internet connections, significantly hamper the operation of the SISKEUDES application. Slow and frequently disconnected internet connections cause the application to experience errors or fail to synchronize data, ultimately disrupting the smooth digital management of village finances. Third, the limited number of officers who fully master the SISKEUDES application creates an excessive workload for existing operators. This condition increases the risk of administrative errors, considering that technology is a prerequisite for the successful use of this digital financial system.

However, the implementation of SISKEUDES in Larangan Village faces several obstacles, particularly related to human resources (HR) and technological infrastructure. Although there has been technical guidance (bimtek) from the Sidoarjo Regency Government through the BPKP which is routinely held several times a year, the human

resources operating this application have not yet fully mastered its use due to the large number of participants, resulting in less than optimal access to materials. Furthermore, the internet network available in the village is relatively slow and unstable, often causing errors and the application cannot run smoothly. Based on the data available in the SISKEUDES application, the financial report of Larangan village includes the realization of the Village Budget (APBDes) and financial accountability reports that are routinely prepared quarterly or annually. The purpose of this study is to analyze and describe the implementation of E-Government through the Village Financial System application in Larangan Village, Candi District, Sidoarjo Regency.

RESEARCH METHOD

The method used in this research is a qualitative method with a descriptive approach. According to [14], qualitative research is a research approach that uses a natural setting with the intention of understanding social phenomena in depth. This method allows researchers to explore the experiences, perceptions, and interactions of the subjects. The location of this research is in Larangan Village, Candi District, Sidoarjo Regency. The technique for determining informants used a purposive sampling method, namely the deliberate selection of informants based on their involvement and knowledge in the implementation of SISKEUDES. The research informants consisted of the village head, village secretary, SISKEUDES operators, and village financial management staff who play an active role in the use of the system. Data collection techniques included semi-structured interviews and direct observation. Interviews aimed to uncover more in-depth information about the subjects' experiences and views on the implementation of SISKEUDES. Meanwhile, direct observation was conducted to see the application's implementation in daily life in the village.

According to Miles and Huberman, data analysis techniques consist of four main stages: data collection, data reduction, data presentation, and conclusions or verification. In the first stage, data collection, researchers gather all relevant information from various sources such as interviews, observations, and documentation. The second stage, data reduction, is the process of selecting, simplifying, abstracting, and focusing on the most important data to make it easier to manage and analyze. In the third stage, data presentation, the reduced data is organized and systematically arranged in the form of narratives, tables, graphs, or diagrams to facilitate researchers in understanding patterns and relationships within the data. The final stage is conclusions or verification, where researchers interpret the meaning of the data presented and check the consistency of the data through various techniques such as triangulation, to ensure the accuracy and credibility of the research findings.

RESULTS AND DISCUSSION

Result

The implementation of e-Government through the SISKEUDES application in Larangan Village, Candi District, Sidoarjo Regency has brought significant changes to digital village financial governance. The application's implementation not only demonstrates the use of technology in the public sector but also supports the permit reform process by increasing transparency, accountability, and efficiency in village budget management. By digitizing the recording, reporting, and financial accountability processes, the village government is able to minimize the potential for errors and data manipulation that have been prone to occur in manual systems. Another positive impact is increased public trust in the integrity of the village government, as the public can easily access village financial report information more openly. However, the successful implementation of SISKEUDES in Larangan Village still faces significant challenges, particularly related to the readiness of human resources and technological infrastructure. Limited operator competency in managing the application and limited training provided remain major obstacles. In addition, issues related to internet network stability in rural areas also significantly affect the smooth and full use of SISKEUDES. This indicates the need to strengthen the capacity of village officials through ongoing training and support for strengthening technological infrastructure so that optimal implementation can be realized.

1. Communication in the Implementation of the Siskeudes Application

Communication in the implementation of SISKEUDES in Larangan Village is carried out through close collaboration between the village head, SISKEUDES operators, and other village members. However, they face challenges such as a lack of application expertise and unstable internet connections. Interviews with SISKEUDES operators in Larangan Village indicate that local government training has been ineffective due to the excessive number of participants in a single session, which hinders the proper dissemination of information. As a result, only a small portion of employees, especially operators, fully understand how to use SISKEUDES.

"According to local residents, they feel that the communication carried out or established by the Village government and the Village Consultative Body (BPD) is very good in managing village finances, the village government also does not forget to involve its people to participate and channel their aspirations to the Village government."

This situation causes communication within the village to tend to be informal and focused on specific individuals, resulting in uneven knowledge transfer. Furthermore, vertical communication with relevant institutions such as the Village Consultative Body (BPD) has been conducted through village deliberations to prepare the Village Budget (APBDes), but the technical implementation of SISKEUDES continues to face challenges, particularly in terms of understanding and adapting to technology. Interpretation of the existing results indicates that the ongoing communication pattern encompasses both vertical and horizontal aspects, but remains inefficient due to limitations such as a lack

of human resources in the technology field and supporting facilities. Weaknesses in the delivery and understanding of training materials impact the readiness of implementers to use the application, which in turn affects the smooth implementation of SISKEUDES.

This situation demonstrates the need for a more interactive communication approach and focused training so that all village officials can understand the system well and utilize appropriate technology. Successful policy implementation depends heavily on effective communication between policymakers and implementers in the field. According to George C. Edwards III, communication is a vital element in the process of implementing public policy because it allows policy messages and instructions to be conveyed, understood, and correctly implemented by implementers.

"I actually think the Siskeudes system has been very helpful in managing finances and inputting data since the initial implementation of the SISKEUDES application in Larangan Village in 2018. Using this system has made it even easier to manage finances and input data. Although there were some obstacles we faced, such as understanding new features and limited internet connection, overall, this application has been very helpful in improving the efficiency of village administration to date."

Even before the SISKEUDES application was introduced, we encountered many obstacles and difficulties in inputting village financial data due to the time-consuming and error-prone manual method. For example, as village planning officers and treasurers, when a feature update was available, we had to learn independently using YouTube tutorials. If anything remained unclear, we would ask questions via WhatsApp to the sub-district office for assistance. Therefore, continuous training and communication are crucial to ensure all village officials understand the system and are able to utilize this technology to its full potential.

Furthermore, organizational communication theory emphasizes the importance of clear, consistent, and two-way communication to ensure the smooth flow of information, facilitating adaptation to change, including the adoption of new technologies like SISKEUDES (Robbins & Judge). Previous research on the implementation of SISKEUDES also confirms that good communication among stakeholders and appropriate training are key factors in the successful use of the application at the village level [15].



Figure 2. Siskeudes of Larangan Village

Table 2. Larangan Village Revenue Report 2024

No	Information	Nominal (Rp)
I.	INCOME	
1.	Village Original Income	133.985.000,00
2.	Transfer Income	1.884.508.223,00
	Village Funds	951.666.000,00
	Tax and Levy Revenue Sharing	488.870.976,00
	Village Fund Allocation	443.971.247,00
	District Financial Assistance	46.500.000,00
3.	Other Income	0,00
A.	Total Income	2.065.003.233,00
II.	SHOPPING	
1.	Village Government Sector	1.284.744.268,93
2.	Village Developmen Implementation Sector	403.103.959,00
3.	Community Development Sector	194,495.750,00
4.	Community Empowerment Sector	151.061.241,78
5.	Desa Disaster Management, Emergency & Urgent Village Sector	215,018.298,00
B.	Shopping Amount	2.248.518.517,71
C.	Surplus/ (deficit) A-B	183.510.294,71
III.	FINANCING	
1.	Financing Recipient	198.833.294,71
2.	Financing Expenditure	16.323.000,00
D.	NET Financing	158.308.734,16

No	Information	Nominal (Rp)
	Surplus/(shortfall) of C+D budget financing	183.510.294,71

Source: Processed from the Larangan Village Government (2024)

Based on Table 1, sourced from the 2024 Village Financial System (SISKEUDES) for Larangan Village, research findings on communication indicators in implementation indicate that effective communication is crucial to ensuring all village elements understand and support development activities and village financial management. Clear and transparent communication will facilitate coordination between village government and the community, ensuring budget utilization runs according to plan and minimizing deficits or administrative issues.

This is in line with data from the Larangan Village financial report, which shows a budget deficit of Rp 183,510,294.71 in the 2024 fiscal year. This deficit could indicate suboptimal communication and coordination in managing village expenditures and revenues. However, through net financing receipts of Rp 158,308,734.16, the village managed to partially cover this shortfall. This underscores the importance of good communication in implementing village activities so that financial planning and management can be more efficient, transparent, and accountable.

2. Internal Resources Implementation of the Siskeudes Application

One of the main factors determining the success of a policy's implementation is the availability and capacity of organizational resources. These resources include human resources, infrastructure, technology, and the funding needed to support effective policy implementation. Without adequate resource support, a policy tends to struggle to implement optimally, even with the best planning. In Larangan Village, Candi District, the research location, human resources (HR) play a crucial role as a supporting tool and capacity building for achieving the principles of good governance. Based on the most recent education data for human resources at the Larangan Village government office, the following information was obtained:

Table 3. Last Education of Village Officials

Last education	Amount
S1 (Bachelor's Degree)	3
D3 (Diploma Three)	1
High School (SMA)	4

Source: Village Apparatus Education Data (2024)

The table above shows that the majority of human resources in Larangan Village have adequate formal educational backgrounds. Three village officials have completed Bachelor's (S1) degrees, one has completed a Diploma (D3) degree, and the rest are high school graduates. However, the uneven distribution of education and technical competency across village officials presents challenges, particularly in mastering the operation of the digital-based SISKEUDES application. This demonstrates the need for

increased technical capacity and more focused training to strengthen human resources' capabilities in optimizing SISKEUDES implementation in Larangan Village to support transparent and accountable village financial governance.

The resources needed to implement SISKEUDES in Larangan Village include labor, technological facilities, and technical guidance. Interviews with relevant parties, such as the Head of Financial Affairs, Nurul Rohmah, revealed that labor was a major issue because there was only one operator who truly understood how to use the SISKEUDES application, so the sustainability of village financial management depended heavily on that individual. Furthermore, facilities such as a 50 Mbps internet connection were shared by all office activities, resulting in slow access and frequent errors in the SISKEUDES application.

"According to local residents, the human resources in the village government are quite capable of managing the SISKEUDES application. Indeed, not all employees understand the technical aspects in depth, but they strive to learn and help each other so that village financial management can run smoothly. I see the village actively conducting training and mentoring for employees to continuously improve their skills. So, I believe that from a human resources perspective, the management of SISKEUDES in this village also has good intentions and efforts to strengthen its implementation," said a resident of Larangan Village.

The technical guidance (Bimtek) provided by the regional government through the Financial and Development Supervisory Agency (BPKP) was acknowledged to have been underperforming due to its mass implementation with a large number of participants, resulting in suboptimal focus and understanding. The resource person revealed that despite the provision of training and facilities, there remains a gap in human resource capacity and infrastructure, which does not fully meet the application's technological needs.

"Actually, I think having resources is a crucial factor in implementing the SISKEUDES application. We recognize that, although this application is very helpful and simplifies village financial management due to its simple interface," he added.

The main obstacle we frequently face stems from limited resources. One of the biggest obstacles is an unstable internet connection, which often delays and disrupts data entry. Furthermore, application systems sometimes experience glitches or errors, impacting the smoothness of our work.

Therefore, improving the quality of resources, both in terms of technological infrastructure and the capabilities of human resources operating the application, is very necessary so that the use of SISKEUDES can run more optimally and effectively.

Analysis of these results indicates that the main challenges in implementing SISKEUDES in Larangan Village are reliance on a limited technologically savvy workforce and inadequate infrastructure. This puts the village's digital financial system at risk of disruption and weakens the sustainability of financial management. The uneven

resource allocation also poses a threat to the effectiveness of village financial management if the primary operator is unavailable.

Theoretical reinforcement can be found in the concept of Information Technology Resource Management, which emphasizes the importance of collaboration between competent workers, appropriate technological facilities, and ongoing training for an information system to function properly. Furthermore, according to Rogers' theory of technology adaptation, successful technology use is determined by user readiness and the availability of sufficient supporting resources. Previous research also emphasized the need for in-depth training and reliable infrastructure so that human resources can understand applications such as SISKEUDES comprehensively and effectively [16]. Thus, increasing human resource capacity and the quality of technological facilities, including the speed and stability of internet connections, is an important step to support the sustainable implementation of SISKEUDES in Larangan Village.

3. Disposition in the Implementation of the Siskeudes Application

The disposition in the implementation of SISKEUDES in Larangan Village demonstrates the attitude, dedication, and character of the policy implementers, which greatly influences the success of this system. Through interviews with the Secretary of Larangan Village, it was revealed that although the dedication of the operators in implementing SISKEUDES was quite good, there were still obstacles such as limited human resource capabilities and a lack of socialization to the community, so that public understanding of SISKEUDES was not evenly distributed. Informants also revealed that the village head provided strong support for the use of this application, but the aspects of transparency and democratic nature in policy implementation still needed to be improved.

"According to local residents, the disposition and division of tasks in using the SISKEUDES application is quite clear and organized. The village government also doesn't rely on just one person, but tries to involve several employees so that everyone on duty understands their responsibilities. So, if someone is absent or encounters a technical issue, there are others who can help. I also see good communication between village officials so everything runs smoothly."

Analysis of these findings indicates that the disposition of SISKEUDES administrators in Larangan Village is generally positive and supportive, but aspects of honesty, openness, and public participation need to be strengthened for optimal implementation. This aligns with George C. Edward III's theory, which states that implementer disposition reflects an individual's mental attitude, motivation, and commitment to a policy, which impacts implementation success. A positive disposition will encourage implementers to work diligently and consistently, while a negative disposition can be a significant barrier.

"I actually think the SISKEUDES application is very helpful and simplifies village financial administration due to its simple and structured system. However, in practice, we also encounter several obstacles, particularly related to the data input process, which is sometimes delayed due to unstable internet connections."

We are working to address these issues through independent learning and leveraging support from the sub-district. This demonstrates that an open attitude to learning and effective communication are crucial to the successful implementation of technology like SISKEUDES. Furthermore, the system often experiences glitches or errors, which impact our smooth operation. Nevertheless, we strive to remain adaptive by learning independently and continuously seeking solutions to ensure SISKEUDES's use is more effective and provides maximum benefits to the village.

Previous research by [11], emphasized the importance of the village head's role as a figure who supports the implementation of the Village Financial System (SISKEUDES) application and increases public awareness of the system. This study revealed that the efficiency and sustainability of SISKEUDES are highly dependent on the capacity of village human resources, which must be continuously improved through ongoing training. Furthermore, outreach involving active community participation and the application of transparency and accountability principles are key to strengthening the disposition of this application implementers. Thus, an integrative approach between human resource development, community development, and transparent governance will support the achievement of effective and democratic village financial management.

4. Bureaucratic Structure in the Implementation of the Siskeudes Application

The bureaucratic structure for implementing SISKEUDES in Larangan Village is designed with a clear division of responsibilities, although there are some human resource issues. Sources reported that the village secretary often serves as the Siskeudes operator due to a shortage of staff knowledgeable about the software. The Head of Financial Affairs reported that only one employee, the SISKEUDES operator, fully understands how to operate the system, so if the operator is absent, village financial processes can be hampered [17].

This structure demonstrates specific levels of function, but allows for the workload to be concentrated among specific individuals. Communication and coordination between village officials are conducted according to procedure, particularly in the preparation of the Village Budget (APBDes) through village deliberations. However, limited human resource capacity remains a major challenge.

"In my opinion, in the implementation of the SISKEUDES application, the village bureaucratic structure plays a crucial role as an organizational framework that regulates the flow of tasks and responsibilities of each village official. This structure typically involves the village head as the highest leader, village officials such as the secretary, planning officer, and treasurer who directly handle financial management and data input into the SISKEUDES system."

Collaboration and communication between divisions within the bureaucratic structure are crucial for the smooth use of the application. However, challenges such as unstable internet connections and occasional application system errors can impact the effectiveness of task execution at every level of the bureaucracy. Nevertheless, with ongoing training and effective communication between village officials and relevant

agencies, this bureaucratic structure can perform its coordination and control functions, ensuring optimal implementation of SISKEUDES, facilitating transparent and accountable village financial management.

According to George C. Edward III's policy implementation theory, bureaucratic structure is a crucial aspect influencing the success of policy implementation. For a bureaucratic structure to function effectively, a clear division of tasks, sufficient resources, and qualified human resources are required to ensure the efficient implementation of a system like SISKEUDES. Weaknesses in the bureaucratic structure, particularly the concentration of responsibilities on a small number of individuals and the lack of equitable training, can hinder the effective use of technology in village financial management. The effectiveness and sustainability of Siskeudes implementation in Larangan Village can be improved by strengthening human resource capacity and addressing the failed distribution of tasks to improve the bureaucratic structure.

The bureaucratic structure in Siskeudes application implementation, according to George C. Edward III's indicators, refers to one of the four main variables determining the success of policy implementation, along with communication, resources, and disposition. Bureaucratic structure relates to the pattern of relationships, division of tasks, authority, and work mechanisms that are clearly and standardized within the policy-implementing organization, in this case the village government. An effective bureaucratic structure is characterized by clear Standard Operating Procedures (SOPs), a clear division of authority, and equitable distribution of responsibilities among all Siskeudes application implementers.

In implementing the Siskeudes application, a good bureaucratic structure will encourage more efficient and transparent reporting, administration, and accountability processes for village finances. However, if the bureaucratic structure does not function as it should, for example, if there are dual positions held by operators or SOPs are not consistently implemented, implementation obstacles often arise, such as confusion over tasks, slow data management, or conflicts of authority. Therefore, evaluating and improving the bureaucratic structure is crucial for the implementation of the Siskeudes application to achieve its goals, namely transparent, accountable, and effective village financial governance.

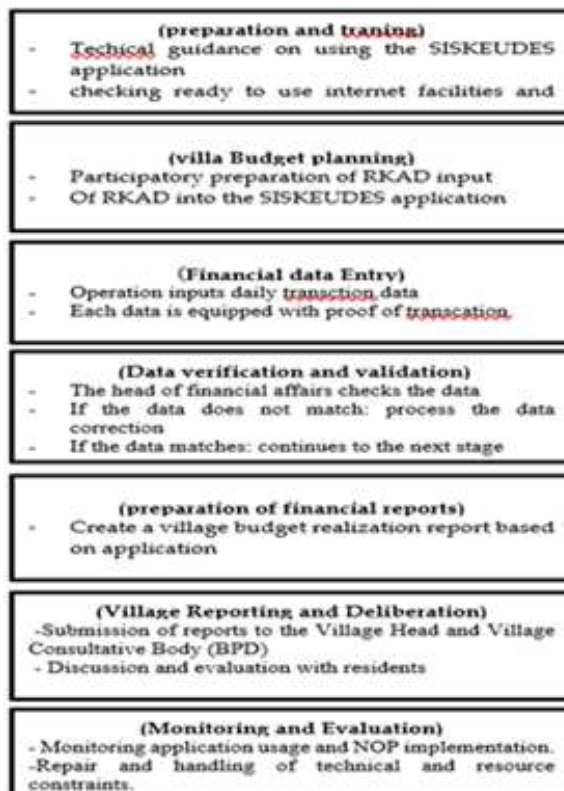


Figure 3. Diagram 1 SOP for Implementing Siskeudes in Larangan Village

The diagram above illustrates the process flow of the Village Financial System (SISKEUDES). The implementation of the Village Financial System (Siskeudes) application in Larangan Village is structured and systematic, starting with the preparation and operator training stages, village budget planning, financial data input with supporting evidence, data verification and validation, and the preparation of financial reports. The reports are then submitted and discussed in village meetings with the Village Consultative Body (BPD), followed by periodic monitoring and evaluation.

Each of these stages is interconnected and contributes to transparent, accountable, and efficient village financial management in accordance with applicable regulations. The success of the Siskeudes application depends heavily on consistent implementation of SOPs, accurate data input, and the availability of competent technical and human resources. Therefore, the implementation of these SOPs serves as a key foundation for improving good village financial governance and transparency, accountability to the public.

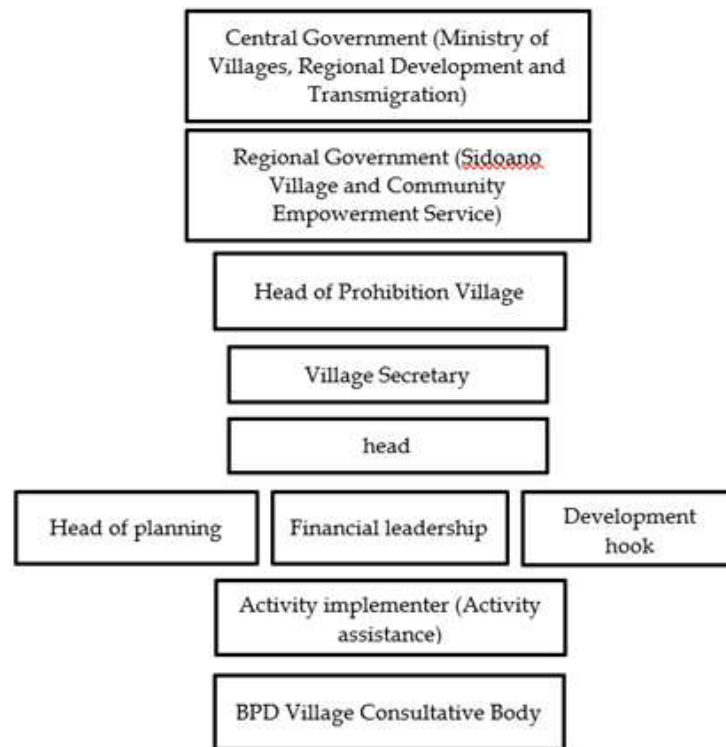


Figure 4. Diagram 2 of the structure of the Larangan Village Bureaucracy

The organizational structure in the implementation of the Village Financial System in Larangan Village, according to George C. Edward III's indicators, is a crucial aspect that ensures coordination and accountability in village financial management. Edward III emphasized that the organizational structure must be formed with a clear hierarchy and a clear division of tasks, so that the implementation of public policies can be carried out effectively and efficiently. In Larangan Village, this is evident in the coordination arrangements between the Central Government, Regional Government, Village Head, Village Secretary, and village officials such as the Finance Officer, who acts directly as the technical implementer of the Village Financial System (Siskeudes). The Finance Officer plays a crucial role as the front guard in village financial administration, while the Village Head and Village Secretary act as directors and supervisors.

Research in Larangan Village shows that although the organization complies with established bureaucratic principles, there are challenges in internal communication and human resource capacity that must be improved to ensure the implementation of the Village Financial Management System (Siskeudes) is more responsive and adaptive to changes in village financial policy. Therefore, the bureaucratic structure in Larangan Village meets the principles outlined by George C. Edward III, particularly those related to coordination, hierarchy, and accountability, to support optimal implementation of Siskeudes.

Discussion

The implementation of e-Government through the SISKEUDES application in Larangan Village has demonstrated significant progress in digital governance at the

village level. The application supports transparency, accountability, and efficiency in managing the Village Revenue and Expenditure Budget (APBDes). Its integration within the Electronic-Based Government System (SPBE) has enabled the digitalization of recording, reporting, and financial accountability processes, thus minimizing errors and potential misappropriation. However, the study revealed that this progress has not been achieved without challenges, as limited internet infrastructure and varying levels of human resource competence remain major obstacles to the optimal use of SISKEUDES.

From the perspective of George C. Edwards III's policy implementation model, the study found that the success of SISKEUDES implementation relies on four interrelated components—communication, resources, disposition, and bureaucratic structure. Effective communication among village officials and between institutions is crucial to ensure all parties understand and apply the system properly. Meanwhile, sufficient resources, including competent personnel and stable technological infrastructure, are fundamental to maintaining consistent data accuracy and reporting. The positive disposition and motivation of the implementers, combined with a structured and coordinated bureaucracy, enhance the system's effectiveness and sustainability in supporting transparent governance.

In conclusion, the experience of Larangan Village reflects the broader dynamics of digital transformation at the local government level in Indonesia. The findings emphasize that strengthening human resource capacity through continuous training, improving internet infrastructure, and enhancing community participation are essential steps toward achieving fully optimized e-Government implementation. Future efforts should also focus on developing adaptive digital governance models that can accommodate local characteristics and technological readiness, ensuring that SISKEUDES serves not only as a reporting tool but as a strategic instrument for participatory and accountable village financial management.

CONCLUSION

Fundamental Finding : indicate that the success of SISKEUDES implementation depends heavily on four key elements, as proposed by George C. Edwards III : effective communication, adequate resources, the disposition and motivation of village officials, and a clear bureaucratic structure. Good communication ensures a clear understanding of objectives and procedures, while the availability of technological resources and training supports the smooth use of the application. The positive attitude and commitment of village officials are key to strengthening transparency, and an organized bureaucratic structure facilitates coordination in the implementation of technology-based policies. **Implication** : The implications of these findings emphasize that to achieve optimal and impactful SISKEUDES implementation, strong synergy between these four elements is necessary. Village governments and stakeholders must overcome obstacles such as limited human resources, inadequate technological infrastructure, and ineffective communication. **Limitation** : Limitations of this study include the variability in

conditions across different villages, as well as other external factors such as regional policies and the community's digital literacy levels, which have not been fully explored. **Future Research :** Further research is recommended to focus on strategies for developing and strengthening human resources and technology, as well as studying the comparative effectiveness of SISKEUDES implementation in various regions with different characteristics, in order to obtain more specific and applicable recommendations.

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