

## **Siskuedes: Building Village Financial Accountability in the perspective of New Public Governance**

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**Abstract:** This research aims to study the implementation of the Village Financial System (SISKEUDES) as a strategic instrument to improve village financial accountability and transparency from the perspective of New Public Governance (NPG). This research uses a qualitative research method with a library research method that combines data from various sources, such as SISKEUDES application reviews, related documents, and scientific journals. The research shows that the implementation of SISKEUDES improves efficiency, transparency, and accountability in village financial management. However, obstacles that need to be addressed include limited access to technology, lack of digital literacy of village officials, and low levels of community participation. To produce inclusive village financial governance, SISKEUDES must be implemented successfully through strategic measures including increasing the capacity of village apparatus, improving access to information technology, and collaborating with various parties. This research includes the development of a technology-based financial governance model that can be used by local governments around the world to improve public accountability and promote sustainable development.

**Abstrak:** Penelitian ini bertujuan untuk mempelajari implementasi Sistem Keuangan Desa (SISKEUDES) sebagai instrumen strategis untuk meningkatkan akuntabilitas dan transparansi keuangan desa dari sudut pandang New Public Governance (NPG). Penelitian ini menggunakan metode penelitian kualitatif dengan metode library research yang menggabungkan data dari berbagai sumber, seperti tinjauan aplikasi SISKEUDES, dokumen terkait, dan jurnal ilmiah. Penelitian menunjukkan bahwa penerapan SISKEUDES meningkatkan efisiensi, transparansi, dan akuntabilitas dalam pengelolaan keuangan desa. Namun, kendala yang perlu segera diatasi termasuk keterbatasan akses teknologi, kurangnya literasi digital aparatur desa, dan tingkat partisipasi masyarakat yang rendah. Untuk menghasilkan tata kelola keuangan desa yang inklusif, SISKEUDES harus diimplementasikan dengan sukses melalui langkah-langkah strategis termasuk meningkatkan kapasitas aparatur desa, meningkatkan akses ke teknologi informasi, dan bekerja sama dengan berbagai pihak. Penelitian ini mencakup pengembangan model tata kelola keuangan berbasis teknologi yang dapat digunakan oleh pemerintah lokal di seluruh dunia untuk meningkatkan akuntabilitas publik dan mendorong pembangunan berkelanjutan.

## INTRODUCTION

Villages strategically support local governments in running government and development. This is explained in Article 1 Paragraph 1 of Law No. 6/2014, which defines a village as a legal community unit with certain territorial boundaries that has the authority to regulate and manage the interests of the local community based on community initiatives, origin rights, and traditional rights recognized in the government system of the Unitary State of the Republic of Indonesia. Minister of Home Affairs Regulation No. 113/2014 states that all village rights and obligations that can be valued in money are included in village financial management. This also includes any assets owned by the village that are related to the implementation of these rights and obligations (Huwaidi, 2023).

Village financial management faces many significant problems. According to Indonesia Corruption Watch (ICW), there were 110 cases of village budget corruption that caused state losses of IDR 30 billion from 2016 to August 2017. A total of 107 perpetrators were village heads. This high number of violations indicates that village financial governance is poor, especially in terms of transparency and accountability (Huwaidi, 2023). As a result, real action is needed to realize a clean, transparent, and accountable village government that follows the principles of good and clean governance.

To address this issue, the Financial and Development Supervisory Agency (BPKP) created an application called the Village Financial System (SISKEUDES) in 2015. SISKEUDES assists village governments in managing their finances, from planning and implementation to reporting and accountability. The application is equipped with simple and user-friendly features so that village staff can use it easily (Mardaw et al., 2022). Minister of Home Affairs Letter No. 143/8350/BPD in 2015 encouraged the implementation of SISKEUDES, and Corruption Eradication Commission (KPK) Letter No. B.7508/01-16/08/2016 encouraged more transparent and accountable village financial management (Mamuaya et al., 2017).

SISKEUDES has shown positive results. The preparation of the Village Budget (APBDes) nationally reached 93.57%, village financial administration reached 80.69%, and 78 local governments implemented SISKEUDES online (Arsyad, 2021). This shows the great potential of SISKEUDES to improve the quality of village financial governance and encourage village governments to become professional in carrying out their financial management responsibilities. In addition, this success increases community trust in village governments due to increased transparency and accountability.

However, there are gaps that need to be fixed. SISKEUDES has improved village financial governance, but it is still underutilized throughout Indonesia. The application is not easy to use in some villages due to limited access to technology, lack of digital literacy, and lack of technology assistance for village officials. In addition, most of the approaches used to implement SISKEUDES center on administrative and technical aspects, while community participation in village financial management is still very low. New Public Governance (NPG), which emphasizes multi-stakeholder collaboration, relies on this principle of participation (Krogh & Triantafillou, 2024).

This method is in accordance with the NPG public governance paradigm, which emphasizes the importance of cooperation, participation, and innovation in solving public problems. Referring to the NPG view, village financial management is not only the task of the village government, but also involves the community, local government, and civil society organizations. The principle of inclusive participation allows the community to contribute to solving public problems and is more transparent and accountable.

Villages are also recognized as entities that have the creative ability to manage resources well. SISKEUDES encourages villages to incorporate technology into financial governance, improve collaboration with stakeholders, and address complex governance issues. This approach reflects the spirit of NPG, which is to create innovative and participatory solutions to address broader social issues. By applying NPG principles, village development is expected to take place

in a more optimized and sustainable manner while demonstrating inclusive, transparent, and accountable public governance.

## **METHOD**

This research uses a qualitative research approach, which is often used by a group of researchers in the field of social sciences. A qualitative research approach is a process of research and understanding based on methods that investigate social phenomena and human problems and are used to build knowledge through understanding and discovery. This research is included in the type of library research, which is a type of research that collects data by combining data from various literatures. Not only books can be researched, but also documents, magazines, journals, and newspapers.

## **RESULTS AND DISCUSSION**

### **New Public Governance**

The failure of New Public Management (NPM) implementation in most developed countries prompted researchers and policymakers to suggest that developing countries should not follow this approach. In response, governments in developing countries began to phase out the implementation of NPM in their public sector institutions and moved towards a new kind of public governance reform, namely New Public Governance (NPG). NPG is defined as the process by which citizens and government officials interact to express their interests, exercise rights and duties, resolve differences, and cooperate in producing public goods and services (Waheduzzaman, 2019).

The concept of NPG was first proposed by Osborne et al., (2014) as a development of NPM by adding the perspective of pluralism and variation. Public administration in NPG is directed to focus on proactive network management under the framework of good governance. This approach demands the design of structures that can facilitate coordination between sectors. In this case, the provision of public services is no longer the exclusive responsibility of the government, but requires the participation of all sectors, including government, private, and community, in its management and operation (Chatanga, 2023).

New Public Governance promotes decentralization, giving a greater role to local administrative organizations and civil society as social partners who play an active role in delivering public services. This approach aims to strengthen democratic processes at the grassroots level, which in turn supports sustainable development. In addition, the state is expected to play less of a role as a direct producer of goods and services and more of a facilitator in cooperative networks. The network model promoted by the NPG involves cooperation with various parties, including government agencies, civil society organizations, the private sector, communities, educational institutions, international organizations, and other stakeholders. The essence of this model also emphasizes the importance of trust, social exchange norms, sacrifice, support, and social responsibility (Sriram et al., 2019).

The NPG concept puts citizens first, with an emphasis on public interest, democracy, accountability, and negotiation to find pro-people agreements. This approach not only requires active citizen engagement, but also requires concentration on networked partnerships between the public and civil sectors. In practice, NPG emphasizes the values of equality, justice, responsibility, and ethics in public administration, in addition to effectiveness, efficiency, and security (Sriram et al., 2019).

NPG also offers the values of collaboration, participation, and innovation to solve complex societal problems (wicked problems). Unlike the previous paradigm, NPG emphasizes the involvement of various stakeholders, including the private sector, civil society, and citizens, to create innovative joint solutions. This philosophy places public interest as the top priority through a democratic and participatory approach (Kann-Rasmussen, 2024).

## **Transparency, Accountability, and SISKEUDES**

Village governments can report village finances more easily and improve their financial governance with the Village Financial Information System (Siskeudes). The application helps them create village financial reports in accordance with applicable regulations, and the time required to complete them is faster than before (Mardaw et al., 2022). Village officials in the implementation of Siskeudes find it easy to carry out their duties and authorities, especially in terms of village financial management (Susano & Rachmawati, 2024).

All steps in village financial management must be transparent, starting from planning, budgeting, implementation, administration, reporting, and accountability, according to Articles 68-72 of Permendagri 20/2018 on Village Financial Management. The village head must provide information to the village community and the Village Consultative Body (BPD) about the realization of the Village Budget, programs and activities that have been implemented, activities that have not been completed or not implemented, the remaining budget (SiLPA APBDes), and the address for complaints in the context of reporting and accountability. Information is distributed through various media, including infographics, pocketbooks, announcement sheets, village websites, billboards, and notice boards in strategic locations.

Siskeudes, an electronic financial management system, is a major innovation that supports village financial transparency and accountability. All financial transactions can be thoroughly recorded with this system, which facilitates real-time reporting to agencies that oversee financial transactions such as the Supreme Audit Agency and Inspectorate (Angin, 2021). In addition, public access to monitor the use of village funds ensures accountability and encourages active community participation in oversight and feedback on fund allocations (Dunakhir & Idrus, 2021).

The automation of the Siskeudes process has increased productivity and accuracy, reduced the likelihood of errors, and improved overall village financial governance (Dunakhir & Idrus, 2021). One of the objectives of implementing Siskeudes is to ensure the implementation of regulations and policies related to village finance and development.

The implementation of Siskeudes is a major step in improving community welfare and good governance in Indonesian villages (Angin, 2021). This effort is considered to improve the efficiency, transparency, and accountability of village financial management in Indonesia, despite the difficulties faced in various regions (Pratiwi & Pravasanti, 2020). In line with Sjahrudin Rasul's theory of accountability, the ability to provide responses to the authorities or the public in an organization (Yulianti et al., 2020). It is also in line with Robert Chambers' theory of community participation, which emphasizes the importance of community participation at various levels, such as partnership, delegation of power, and citizen control (Kuncoro et al., 2018).

## **Community Participation and Siskeudes**

For successful village development, community participation is essential. The role and performance of the village government is also expected to carry out basic tasks, such as leading and coordinating village household affairs, conducting community development, and developing the village economy (Julianto et al., 2019). Village development in accordance with its specific needs requires community participation. Any development activity has the potential to fail if there is no community involvement. This also applies to village fund management. Community involvement ensures that village funds are better utilized and managed for the benefit of the community (Kartika et al., 2021).

According to Robert Chambers (2005), community participation can be divided into several levels (Asaba & Suarez-Balcazar, 2018). The first level is citizen control, which means that the community has full control over the decision-making process. The second level is delegated power: A higher authority, such as the government, grants authority or power to the community. Then the third is Partnership, a cooperative relationship between the government and the community to achieve a common goal. By involving the community in the process of planning, implementing, and monitoring village development programs, the management of

village funds is carried out in a transparent and responsible manner. This participation is very important for the successful management of village funds (Julianto et al., 2019).

The statement that allows the community to see firsthand how village funds are used can increase the accountability of village officials for the management of public resources. Transparency encourages communities to participate in the process of planning and monitoring village development. As a result, communities are more involved in decision-making on how village funds are used. Community participation can still be beneficial, even if only as an observation on an information wall (Putra & Rasmini, 2019; Wafirotin & Septiviasuti, 2019).

In village governance, transparency is an important component of good governance. Village governments, which are held accountable by the community, seek to improve community welfare (Basri et al., 2021). Therefore, the village government must provide the community with relevant and material information about its operations. Government regulations and village laws provide a strong legislative framework for transparent and open village financial management. However, many issues remain to be resolved regarding the implementation of these laws and regulations. To meet the demands for transparency and accountability in village financial management, villagers must undertake various forms of preparation, such as socialization and technical training in financial management (Ermadiani et al., 2022).

Village noticeboards and websites allow the community to obtain information on how village funds are being used. In addition, villages regularly hold village meetings to discuss how funds will be used and provide reports to the community on progress in development. This shows that there is community involvement in running the Village Financial System (Siskeudes) (Sari & Ningsih, 2020).

#### **NPG Assessment of Siskeudes**

SISKEUDES, or the Village Financial System, was created to make village financial management easier to see and monitor. The application was launched in 2015 by the Financial and Development Supervisory Agency (BPKP) and helps village governments manage their finances from planning to implementation, as well as reporting and accountability. Minister of Home Affairs Letter No. 143/8350/BPD 2015 and Corruption Eradication Commission Letter No. B.7508/01-16/08/2016 show government support for the implementation of SISKEUDES, emphasizing the importance of more transparent and accountable village financial management (Mamuaya et al., 2017). In addition, SISKEUDES helps villages prepare financial reports more quickly and accurately, reduces the likelihood of errors, and makes reporting easier to submit to agencies that oversee them, such as the Supreme Audit Agency and Inspectorate (Angin, 2021).

SISKEUDES, the Village Financial Management System in Indonesia, faced several challenges during its implementation. Some of these include limited access to technology, a lack of digital knowledge among village officials, and a lack of technical instructions. In addition, village financial management that includes community participation is still relatively low (Nugraha et al., 2022). Meanwhile, the New Public Governance paradigm emphasizes that multi-stakeholder collaboration, including community participation, is essential for solving public problems (Krogh & Triantafillou, 2024). The NPG approach, developed by Stephen P. Osborne, prioritizes the interaction between citizens and government in expressing their interests, resolving differences, and producing public goods and services through democratic and participatory cooperation (Waheduzzaman, 2019). Community members, who are important stakeholders in the village development process, are often not actively involved in the administrative and technical focus, despite the importance of community involvement (Sayogo et al., 2020).

By giving more roles to local communities and organizations as active partners, NPG principles embrace decentralization. The goal is to enhance democracy at the grassroots level, build inclusive public governance, and support sustainable development (Sriram et al., 2019). While India concentrates on reducing the digital divide in large-scale infrastructure development, in accordance with NPG inclusion principles (Kud, 2023). Village financial management in accordance with NPG principles in SISKEUDES involves many stakeholders, such as

communities, local governments, and civil society organizations, community participation in planning, implementing, and monitoring village development programs ensures that the management of village funds is carried out clearly, responsibly, and in accordance with community needs (Julianto et al., 2019).

Robert Chambers' participation theory emphasizes that community participation includes various levels of involvement, including devolution of power, citizen control, and partnerships between government and communities (Asaba & Suarez-Balcazar, 2018). Villages can utilize SISKEUDES by actively involving the community to increase transparency, accountability, and community trust in the village government (Dunakhir & Idrus, 2021). With this engagement, the community can find out about the use of village funds through village meetings, noticeboards, or village websites. Therefore, the community could provide input and oversee the management of public funds (Sari & Ningsih, 2020).

Although the implementation of SISKEUDES has shown good results, such as an increase in APBDes preparation to 93.57% and online implementation in 78 local governments (Arsyad, 2021), the NPG approach emphasizes the importance of continuous innovation and greater cooperation. To ensure successful village financial management, village governments need to improve the capacity of their apparatus, expand access to technology, and increase community involvement. By integrating NPG principles into the implementation of SISKEUDES, village financial governance is expected to become more inclusive, transparent, and accountable. This will encourage sustainable and community-based village development.

## CONCLUSION

SISKEUDES is a step forward towards improving village financial governance by increasing transparency and accountability. However, issues such as technological limitations, lack of digital knowledge, and lack of community participation still prevent the system from maximizing its potential. The New Public Governance paradigm emphasizes multi-stakeholder cooperation and community participation in every stage of village financial management, providing a relevant framework to address these issues. Involving the community increases accountability and trust in the village government. Village apparatus training, technological infrastructure development, and inclusive community participation programs are necessary to optimize SISKEUDES-based village financial management. Village financial governance can become more inclusive, transparent and accountable, supporting sustainable and community-based village development.

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