

Village Financial Accountability through Siskeudes: A Case Study in Jambur Pulau

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Abstract

This study aims to analyze how the implementation of Government Accounting Standards (SAP), supported by the Village Financial Management System (SISKEUDES), can improve accountability in village financial management. This study used a qualitative approach with a descriptive qualitative approach. Data were obtained through interviews with several informants, observations, and documentation. The informants in this study were the village head, the village secretary, and the village finance officer. The data analysis technique used was triangulation, which encompasses three stages: data reduction, data presentation, conclusion drawing, and verification. The results indicate that the implementation of Government Accounting Standards (SAP) through the Siskeudes application in Jambur Pulau Village has been successful and supports transparent, orderly, and accountable financial management. Siskeudes has proven effective in strengthening village financial accountability and facilitating the preparation of financial reports in accordance with regulations, although technical challenges and limited human resources remain. Regular training and mentoring help improve the skills of village officials in operating the application.

Keywords: *accountability, Siskeudes, government accounting standards.*

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INTRODUCTION

A group of rural villages is referred to as a village. Villages have important tasks and contribute significantly to the growth of a nation (Ruliana et al., 2023) . Villages are not immune to the demands of responsibility and openness in their financial management because they are government institutions. The Village Government must be able to apply information principles to every realization of the Village Revenue and Expenditure Budget (APBDes) implementation in addition to being transparent and accountable. A supporting information system is needed to provide information and ensure accessibility [2]) According to Law Number 6 of 2014 concerning villages, the principle of accountability is the foundation for village governance. Village financial management is one component of the concept of accountability in village governance (Hariatih, 2021) . Planning, implementation, administration, reporting, and accountability of village finances are some of the activities that form the stages of

village financial management, as outlined in the Regulation of the Minister of Home Affairs Number 20 of 2018 (Ilham & Lusiani, 2022) . This level of implementation is a benchmark for how well the village government manages village funds professionally and in accordance with Government Accounting Standards (SAP).

Some experts define implementation as a proactive process in which policy implementers carry out actions to achieve results consistent with the policy's goals or objectives. Moenek claims that accounting principles known as Government Accounting Standards (SAP) are used to organize and present financial data for central or regional administrations.

To ensure quality and transparency, Government Accounting Standards (SAP) are used as a guide when preparing government financial reports. In accordance with Government Regulation Number 71 of 2010 concerning Government Accounting Standards and Law Number 17 of 2003, SAP also applies to the preparation of village financial reports (Az-Zahra et al., 2023) . According to PP No. 71 of 2010, government accounting standards are the accounting principles used in the preparation and presentation of government financial reports. The accounting basis, historical value principle, realization principle, substance over form principle, periodicity principle, consistency principle, full disclosure principle, fair presentation principle, and audit by the Supreme Audit Agency are the dimensions used for the SAP variable (Aminy et al., 2021) . Some experts define implementation as a proactive process in which policy implementers carry out actions to achieve results consistent with policy goals or objectives. Government Accounting Standards (SAP) are accounting rules used to manage and report financial information for central or regional governments (Sutarno et al., 2023) .

The discrepancy between the ideal concept of a village financial system and the actual conditions on the ground is demonstrated by the difficulties faced by the Jambur Pulau village office in implementing the SAP-Based Village Financial System (SISKEUDES). Ferarow and Suprihanto (2018) stated that the Siskeudes application is so easy to use that, with training, implementation guides, and application manuals, even village officials without basic accounting skills can use it to manage all community funds. (Rifandi et al., 2024) .

However, interviews with village leaders and officials revealed that, in reality, a number of challenges remain related to community financial management. These issues include alleged misappropriation of village funds, inconsistencies between budget realization and planning, and errors in transaction recording. This is often caused by inadequate internal control mechanisms, a lack of understanding of Government Accounting Standards (SAP), and a lack of human resource capacity. Furthermore, the village has not fully utilized the Village Financial System (Siskeudes) program, despite being a tool for financial recording and reporting. This application remains difficult for some village officials to use, affecting the transparency and accuracy of financial reports. To achieve village development goals effectively and without anomalies, this phenomenon indicates that the effectiveness of Siskeudes (village financial system) and the application of accountability principles in village financial governance require further evaluation. It is impossible to isolate human resources (HR) from any organization, whether a business or an institution.

Furthermore, HR impacts business growth. Therefore, it can be concluded that companies with a large pool of skilled human resources in their respective fields can grow rapidly. On the other hand, company growth will also be hampered if its human resources are not qualified. (Damhuri D, 2024)

Utilizing the latest information technology in the form of a well-integrated system can help create transparent and accountable financial management. This is because it can help village governments disclose finances transparently and accountably and increase the effectiveness and efficiency of village financial management (Diana et al., 2023) . Thus, maintaining public trust and the continued existence of commercial entities depend on the application of the concepts of accountability and transparency as a form of good governance (Lubis et al., 2023) . The community does not yet understand the importance of regional financial accountability or how village funds are used. The community must understand how village funds are used and utilized because they are the owners. The goal of establishing autonomous villages must be achieved through public involvement and oversight of the use of regional funds (Karim et al., 2023) . Accountability is essential for village financial management.

Accountability is defined by Schiavo-Campo and Tomasi (1999) as providing information to stakeholders about operations and financial performance. Furthermore, according to Sulistiyani (2005), accountability is the obligation to be responsible for the achievement of an organization's mission through regular accountability procedures (Joanne V. Mangindaan, 2015) .

The obligation to report and be responsible for the achievement or failure of an organization's goals to achieve certain results through consistent accountability procedures is known as accountability (Afriansyah et al., 2022) . According to Simbolon (2006:1), accountability is the obligation of a person or organization to be responsible for their actions to those who have the right to know. Because government agencies are institutions that focus on the community, the village government is obliged to communicate its accountability to the government and the community Turner & Hulme (1997) (Ningrum et al., 2023) accountability is the obligation of all public sector organizations to prioritize horizontal accountability, or accountability to the public or society, in addition to vertical accountability, or accountability to higher authorities.

A system is a unit that serves as the basis for implementing an action. Another common term for a system is a method. Furthermore, a system distinguishes between what is permissible and what is not (Juliati et al., 2018) . Effective village financial management is crucial for realizing transparent and accountable village governance. The use of information technology, such as the Village Financial System Application (SISKEUDES), is a smart way to improve the effectiveness of village financial management in the modern era. Law Number 6 of 2014 concerning Villages serves as the legal basis for the birth of the SISKEUDES application. This tool was developed to support efficient and legally compliant village financial planning, implementation, reporting, and accountability (Natania Mega et al., 2022) .

The Financial and Development Supervisory Agency (BPKP) created the Village Financial System (Siskeudes) application. The Siskeudes application complies with the then-enforced Regulation of the Minister of Home Affairs Number 113 of 2014

concerning Village Financial Management [18]. This approach supports accountability and transparency in village finances through several characteristics, such as: Electronic Transaction Recording is prioritized. All financial operations, from the receipt to the distribution of village funds, can be electronically documented by the village administration thanks to Siskeudes. This makes it easier for the appropriate parties to monitor and audit the use of local funds. Access to Public Information is second. Through its website or application, Siskeudes makes information on the use of village funds available to the general public. This ensures the accountability of the village government and allows the public to immediately observe how village funds are being used. And finally, real-time reporting. Village governments can submit the latest financial reports to the Inspectorate or the Supreme Audit Agency (BPK) thanks to Siskeudes. This allows early identification of potential anomalies or violations in village financial management (Susano & Rachmawati A, 2024).

However, the effectiveness of implementing government accounting standards based on the Village Financial Management System (SISKEUDS) in improving village financial accountability remains debated. Several issues persist, including limited technological expertise among village officials and limited human resources. Therefore, to produce accurate and timely village financial management reports, a robust and integrated village financial management system supported by human resources skilled in utilizing information technology is required (BAJ & BAJ, 2023).

In a study conducted by (Pokhrel, 2024) entitled "Implementation of Government Accounting Standards in Village Financial Accountability (Case Study in Sei Silau Timur Village, Buntu Pane District, Asahan Regency)", the results of the study, namely the Siskeudes Application, are actually quite helpful in financial reporting matters in Sei Silau Timur Village, although it cannot be said to be fully effective. The main obstacle is the lack of qualified experts in accounting and technology. This often leads to delays and unsatisfactory quality of financial reports. Furthermore, the availability of devices such as computers also poses a technical problem in the operation of this system. The use of personal laptops as a temporary solution raises concerns regarding data security and performance. The principle of transparency is also not optimal, because data from Siskeudes can only be accessed internally and does not involve broad community participation.

A study by Manalu et al. (2024) titled "Analysis of the Implementation of Siskeudes-Based Government Accounting Standards at the Kolam Village Office" showed that although the Siskeudes application facilitates the preparation of village financial reports, its implementation in Kolam Village still faces challenges such as data entry errors. These errors can occur when recording budget amounts or transaction details, directly impacting the accuracy of financial reports. If the data entered is incorrect, the final report sent to the sub-district or district will also experience issues.

In a study (Alwi, 2024) entitled Analysis of the Implementation of the Village Financial System in Improving Financial Accountability in Rosoan Village, Enrekang Regency, the results of the study show that the use of the Siskeudes application in Rosoan Village has proven effective in improving the quality of village financial management to be more accountable. This system helps village staff prepare financial reports in a more structured, transparent, and accurate manner. However, several

challenges remain that hinder the optimal use of this application. Some of the main problems that often arise include technical errors when entering data due to changes in policies or application features, constraints on hardware and electricity networks, and delays in data transmission from other village units resulting in reporting delays. In addition, limited human resource capabilities also trigger potential errors in the management process.

This study aims to analyze the implementation of Government Accounting Standards (SAP) supported by the SISKEUDES application to improve accountability in village financial management. The results of this study are expected to provide suggestions for improving village financial management to be more transparent and accountable. The difference between this study and previous studies lies in the location of the focus, namely Jambur Pulau Village, which has not been previously studied. In addition, this study specifically analyzes the relationship between SAP and the SISKEUDES application in the context of its application. While previous studies have emphasized the effectiveness of the use of SISKEUDES or village financial reports in general, this study focuses more on how accounting standards and information systems can improve the quality of village financial accountability. The Sikeudes application is believed to improve accountability in village financial management. The implementation and use of this financial application can be somewhat assisted in providing accurate financial reporting in accordance with applicable laws. (Rifandi et al., 2024) .

METHODOLOGY

This research combines descriptive qualitative research with qualitative methodology. The purpose of descriptive qualitative research is to characterize the facts and features of the subject under study accurately, methodically, and objectively. Sugiyono defines a qualitative approach as a research methodology that uses the researcher as the primary tool for understanding events occurring in the natural environment.

This research was conducted at the Jambur Pulau Village Office, Perbaungan District, Serdang Bedagai Regency, North Sumatra Province . This location was chosen because the village has used the Siskeudes application in its financial management, making it relevant for study in the context of village financial accountability.

All village officials directly involved in the village financial management process, such as the village head, village secretary, and village finance officer (Kaur Keuangan Desa), constituted the study population. Purposive sampling, which requires the specific selection of informants according to predetermined standards related to the research objectives, was used to select informants. The Village Head, who is ultimately responsible for village financial management; the Village Secretary, who assists with administration and record-keeping; and the Kaur Keuangan Desa (Kaur Keuangan Jambur Pulau), who directly manages the Siskeudes application, were key informants in this study.

This study utilizes qualitative data, namely information obtained from interviews, observations, and documentation that is not expressed numerically but rather as narratives and opinions. Primary data, derived directly from informant interviews and field observations, constitute the study's data source. Three main methods were used

to obtain data: in-depth interviews with pre-selected informants, direct monitoring of village financial management operations and documentation, including examining the output of the Village Financial Management System (Siskeudes) application and village financial accountability reports. Triangulation, a three-stage data analysis method, was employed. The process of selecting, centralizing, simplifying, and transforming unstructured data into a more standardized format is known as data reduction. Data presentation is the process of organizing summarized data into narrative or tabular formats to facilitate drawing conclusions. Conclusion drawing and verification are the processes of analyzing the provided data to answer the research problem formulation and objectives.

RESULTS AND DISCUSSION

Implementation of Government Accounting Standards in Jambur Pulau Village

English: To ensure quality and transparency, Government Accounting Standards (SAP) are used as a guideline in preparing government financial reports. In accordance with Government Regulation Number 71 of 2010 concerning Government Accounting Standards and Law Number 17 of 2003, SAP is also used in preparing village financial reports [5]. Accounting principles known as Government Accounting Standards (SAP) are used in the preparation and presentation of government financial reports. The Government Accounting Standards Committee is an independent committee that develops SAP [24]. According to the results of interviews with village heads, the implementation of Government Accounting Standards (SAP) by the Jambur Pulau Village Office is running as smoothly as possible because all financial management procedures have been modified by considering the actual needs of the community and relevant laws and regulations. This is evident from the implementation of Siskeudes which has been linked to the concepts of accountability and transparency through laws and regulations such as Permendagri No. 20 of 2018, a government regulation governing village financial administration .

The Siskeudes application provides a systematic and standardized budgeting and reporting structure, where all village activities and expenditures, from community empowerment, health, infrastructure development, to poverty alleviation, are detailed through the system's available expenditure items. This eliminates the need for village officials to manually compile reports or categorize expenditures; instead, they simply need to adjust budget allocations based on village priorities and needs.

This demonstrates that SAP, through the Village Finance System (Siskeudes), is not only an administrative tool but also a practical guide for effectively and efficiently preparing and managing the Village Budget (APBDes). With proper use, village governments can ensure that every rupiah of village funds is allocated and accounted for according to regulations and program objectives.

Documents that can be produced include proof of receipt, payment request letter (SPP), tax payment letter (SSP), other documents, budgeting reports (Perdes APBDesa, RAB, APBDesa per funding source), and administration reports (general cash book, bank book, (Rozita & Anita, 2020) .

However, the main challenge lies not in the system itself, but in the managerial ability of village governments to utilize the application's features. The success of SAP implementation through Siskeudes depends on the extent to which village officials can

manage finances in an orderly, transparent manner, and submit financial accountability reports in a timely and understandable manner to the community.

This research is in line with Pokhrel's research, In Sei Silau Timur Village, Buntu Pane District, Asahan Regency, the Village Finance System (Siskeudes) demonstrated that although the Village Finance System (Siskeudes) was quite helpful in preparing financial reports, its implementation was not yet fully effective. The main obstacle in the village was the lack of experts in accounting and technology, which led to delays in report preparation and a decline in the quality of financial information. Furthermore, limited equipment, such as computers, also posed a technical obstacle, with the use of personal laptops posing risks to data security and system performance. The principle of transparency was also not optimally implemented because access to financial data was still limited to internal village members and did not involve broad community participation. Therefore, although systems like Siskeudes have been designed to support the principles of SAP structurally and technically, their effective implementation remains dependent on the readiness of human resources, infrastructure, and a commitment to public information transparency.

Use of the Village Financial System Application Siskeudes in Jambur Pulau Village

Jambur Pulau Village has been using the Village Financial Management System (SISKEUDES) application since 2017, operated by the Head of Finance. Interviews with the Jambur Pulau village government revealed that village officials have received training and technical guidance in stages. This training aims to ensure that operators and village officials understand how the system works and can input financial data accurately and in accordance with Government Accounting Standards (SAP). This training is conducted through two channels:

- 1) Official technical guidance facilitated by the district government, which is usually conducted periodically for all villages.
- 2) Direct assistance by village assistants, who play an active role in guiding village officials practically, especially in overcoming technical obstacles when inputting data.

The training materials cover understanding the structure of the Village Budget (APBDes), the village expenditure input process, the preparation of realization reports, and other accounting procedures included in the system. Furthermore, the training emphasizes the importance of data accuracy and precision, as input errors can lead to reporting errors, which can lead to low village financial accountability. The training results had a positive impact on the technical skills of village human resources in operating the Village Financial Management System (Siskeudes), which in turn led to improved financial management. Village officials became more confident in preparing and presenting accountability reports, answers, and are able to follow regulations that are continuously updated by the central and regional governments.

Management planning village finances namely planning acceptance and government spending Village on fiscal year regarding that budgeted in the Village Budget (Minister of Home Affairs of the Republic of Indonesia, 2018). Financial management is an effort made to identify income and expenditure or plan the control of funds and assets owned by individuals, institutions, or companies. (Sitorus et al., 2024)

Village financial management in Jambur Pulau Village shows a systematic and community participation-based implementation, where all stages of planning to financial reporting have been supported by the use of the Siskeudes (Village Financial System) application. One of the main processes in development planning is through the Hamlet Deliberation Forum (Musdus). and continued to the Village Deliberation (Musdes). In this forum, the community and village officials agree on priority activities to be carried out, based on the residents' real needs and budget availability, which has been divided according to regulations, such as for the areas of government, empowerment, community development, and development. The steps for using the Village Financial System Application (SISKEUDES) in Jambur Pulau Village are:

1. Login your Jambur Island Village user ID and password to access the system.
2. Select the data entry feature after logging in.
3. Select from a variety of menus and enter data. Data entry options include administration, planning, and budgeting.
4. Planning Menu. The village planning statistics menu can be accessed using Siskeudes data.
5. Budget Menu. The Village Revenue and Expenditure Budget (APBDesa) is created by entering data using the Siskeudes budgeting approach. The application menus determine the order in which data entry begins.
6. Administration Menu. Data entry for the implementation of the Village Revenue and Expenditure Budget (APBDesa) is done through the administration menu in the Siskeudes application. Following the sequence of available transaction data, the input procedure is carried out methodically and sequentially.

With Siskeudes, this process is more transparent and well-documented, as the system automatically compiles budget plans (RAB), village budget documents, and accountability reports. Villages no longer have to manually compile reports. All activities have been recorded in the system. In addition, this system makes it easier to track and evaluation of activities that have been carried out, and reducing the risk of recording errors or expenses that do not comply with the provisions.

Interview results also indicated that the Siskeudes application was very helpful in aligning participatory planning with government accounting standards. This system allows villages to adjust their budgets based on deliberations, while maintaining the principles of accountability, efficiency, and effectiveness in the use of village funds. The principles of transparency, accountability, and management are the foundation for well-planned village financial management (Nasution et al., 2024).

This research is in line with the research results Manalu et al., who showed that although the Village Finance System (Siskeudes) simplifies the reporting process, its implementation still faces technical challenges, particularly data input errors. These errors generally occur when recording budget amounts or transaction details, directly impacting the accuracy of financial reports submitted to the sub-district or district level. Therefore, the effectiveness of the Siskeudes system depends heavily on the operator's accuracy and the competence of village officials in understanding and implementing the system's procedures.

Obstacles and Solutions in Using the Siskeudes Application in Jambur Pulau Village

Based on interviews with Jambur Pulau village officials, not all village officials in the village have adequate skills in operating the Siskeudes application comprehensively. Some still have difficulty understanding the application's technical flow, particularly when it comes to preparing and inputting detailed budgets. One area considered quite complex is detailing development expenditures, which must include very specific tax elements, percentages, and nominal amounts. In the application, all data must be entered correctly until the entire calculation reaches a balance point between debits and credits, which the system must set to zero for final validation.

Problems arise when users don't understand basic accounting principles or how the application works, resulting in input errors or discrepancies. The Siskeudes application is designed to reject the save process if there is an imbalance between the budget and actual amounts, preventing the system from proceeding until the data is completely complete and balanced. This often presents a challenge for village officials unfamiliar with accounting logic or who have not received technical training.

Village government performance in managing available resources, particularly village financial management, needs to be improved to achieve prosperity and sustainable development. Effective village financial management can ensure accountability, transparency, and effectiveness in allocating public funds to meet community needs (Pasaribu et al., 2023) .

Despite facing challenges in using the Siskeudes (Village Finance System), the Jambur Pulau Village Government continues to receive training and technical assistance to improve its ability to operate the application. This training is crucial because all input data must be accurate and precise, without the slightest error, given that the system operates automatically and is sensitive to discrepancies in numbers or categories. Therefore, village officials need a thorough understanding of the application's flow and structure.

In this learning process, village facilitators play a crucial role. They serve as key partners in assisting village officials in understanding the application's functions, including how to prepare budgets, input spending data, and create digital accountability reports. Furthermore, technical guidance (bimtek) provided by the district government also significantly contributes to improving the capacity of village human resources.

The training is not only formal but also includes hands-on practice and field consultations, making it easier for village officials to understand each step of using the application. Through this process, villages gradually adapt to the digital system, and the quality of village financial management becomes more accurate, transparent, and accountable.

This research is in line with the results of Alwi's research, In Rosoan Village, Enrekang Regency, the implementation of the Village Financial Management System (Siskeudes) has been effective in improving the quality and accountability of village financial management. The application assists village staff in preparing reports in a more structured and transparent manner. However, in both Jambur Pulau and Rosoan Villages, challenges such as limited hardware, technical errors due to changes in policies or application features, and delays in data from other village units remain

obstacles that must be overcome. Furthermore, limited human resource capacity remains a crucial factor that can impact the effectiveness of system implementation. Therefore, ongoing training and technical assistance are crucial strategies to ensure optimal and sustainable use of Siskeudes.

Siskeudes-based Government Accounting Standards in Improving Accountability in Jambur Pulau Village

Based on the results of an interview with the Head of Jambur Pulau Village, the Siskeudes application is considered to play a significant role in improving the accountability of village financial reports. This is reflected in the increased timeliness in the preparation of the Village Revenue and Expenditure Budget (APBDes), as well as the availability of accountability reports that comply with the standard format set by the Ministry of Home Affairs, minimizing the risk of data deviation and manipulation because every transaction is recorded digitally. Furthermore, it can be easily traced by external and internal supervisors. The Siskeudes application is expected to improve the accountability of village financial management. By utilizing and implementing this financial application, village financial management officials can be assisted in producing accurate financial reports that comply with applicable laws and regulations. (Rifandi et al., 2024).

Through Siskeudes, village officials simply need to adjust activities and budgets to the menus or items available in the system. Every type of expenditure, development, empowerment, and coaching activity is available in the form of standardized account codes and classifications. If an activity is not available in the application, the village cannot directly add it unilaterally. This must first be consulted with the district government, in this case through the PMD Office, which is the authority to grant approval or update the system.

This process serves as a form of control to ensure that every village expenditure and program remains within the legal framework and legitimate planning. It also encourages village governments to be more disciplined in developing work programs and avoid potential manipulation or fictitious activities, as all activities must be accounted for within the system. With good financial management, transparency increases, accountability is higher, and efficiency is guaranteed. The village accounting system facilitates financial recording, reporting, and control.

This research aligns with previous research in Rosoan Village, Enrekang Regency, which showed that the use of the Siskeudes application proved effective in improving the quality of village financial management, making it more accurate, transparent, and accountable. This system helps village staff prepare more structured financial reports. However, Alwi also noted several challenges in its implementation, such as input errors due to changes in policies or application features, hardware limitations, electricity network constraints, and delays in data transmission from other villages that impact the reporting process. Furthermore, limited human resource competency remains a hindering factor in optimal application utilization. Therefore, although the Siskeudes system has provided a standard and robust financial management framework, its effectiveness still depends on technical readiness, human resource capacity, and infrastructure support in each village.

CONCLUSION

Based on the results of research on the implementation of Government Accounting Standards based on the Village Financial System (Siskeudes) application in Jambur Pulau Village, it can be concluded that the Siskeudes application can improve accountability in village financial management, this system has made a significant contribution in improving accountability and transparency of village financial management. The implementation of Siskeudes not only helps village officials in preparing financial reports systematically and according to standards, but also strengthens the integrity of the financial administration process by providing a standardized budget structure and integrated with applicable regulations such as Permendagri No. 20 of 2018.

The application's implementation has been supported by ongoing training and technical guidance provided by both the district government and village facilitators. This training covers the technical aspects of application use and an understanding of basic government accounting principles. Furthermore, participatory planning mechanisms through hamlet and village meetings have been successfully integrated into the system, enabling digital and accountable village development planning based on the community's real needs.

However, this study also found that the success of Siskeudes implementation is highly dependent on the capacity of human resources in the village. Not all village officials have sufficient technical skills to operate the system optimally, particularly in data input, which requires high accuracy and an understanding of accounting structures. Limited hardware, electrical network, and changes to system features also pose technical obstacles that can impact the smoothness of financial reporting. These findings align with previous research, such as that conducted by Pokhrel and Alwi, which showed that the main challenges in implementing a digital financial system in villages stem more from internal factors such as limited human resources, infrastructure, and technological support.

A limitation of this study is its limited scope to a single village, Jambur Pulau, making the findings unable to be broadly generalized to all villages in Indonesia. Furthermore, the qualitative approach, conducted through interviews, is subject to interpretation bias from both informants and researchers. This study also did not exhaustively assess the quantitative aspects of village financial performance before and after the implementation of Siskeudes.

For future researchers, it is recommended to conduct comparative studies across several villages with varying characteristics to gain a more comprehensive picture of the effectiveness of Siskeudes implementation. Further research could also expand the focus to include quantitative analysis, such as improving reporting time, reducing the number of recording errors, or increasing community participation in village financial oversight. Furthermore, a review of local government policies supporting sustainable training and capacity building for village human resources is necessary to ensure the system can be implemented optimally in all regions.

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