

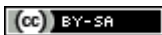
The Effectiveness of Siskeudes in Financial Management in Gelang Village, Tulangan, Sidoarjo

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ABSTRACT

Objective: This study examines the effectiveness of the Village Financial System (Siskeudes) in supporting village financial management. This study focuses on the achievement of indicators of transparency, accountability, and user satisfaction, as well as the achievement of overall program objectives. **Method:** This study uses a qualitative descriptive approach with data collection techniques through observation, documentation, and interviews. **Results:** The results show that the implementation of Siskeudes has succeeded in improving the transparency of information and the quality of village financial reports, which has contributed to the success of the program. Thanks to more accurate and accountable reports produced by village staff, the objectives of transparency and accountability have been largely achieved. Satisfaction with the program is also quite high, indicating that officials feel supported and the community feels there is greater transparency. Despite facing challenges related to operator skills and internet connectivity, Siskeudes has succeeded in speeding up the recording process and improving administrative order. Siskeudes has helped villages achieve transparent, accountable, and orderly financial management, although improvements are still needed in human resource capacity and infrastructure. This indicates the overall level of achievement of the objectives. Since most of the program objectives have been achieved, the implementation of Siskeudes can be considered effective overall. These results are in line with Campbell's (1989) theory, which states that the extent to which organizational goals can be achieved is consistent and repetitive. **Novelty:** The abstract does not explicitly state a separate novelty or contribution section, but the implied novelty is the confirmation of the effectiveness of Siskeudes in achieving transparency, accountability, and user satisfaction through empirical findings and linking the results to Campbell's (1989) theory regarding the consistent and repetitive achievement of organizational goals.

INTRODUCTION

An essential part of open, accountable, and responsible village governance is village finance management. In addition to government policies and technical advancements targeted at enhancing village financial management, the Village Financial System (Siskeudes) program offers a way to assist village administrators in successfully and efficiently managing finances. Village governments can handle their finances more methodically by putting the Siskeudes program into use. This application was created by the Financial and Development Supervisory Agency (BPKP) in partnership with the Ministry of Home Affairs. The purpose of this application is to make it easier to plan, carry out, administer, report, and hold people accountable for village finances in compliance with relevant laws [1].

The System Pengelolaan Keuangan Desa (Siskeudes) was developed in accordance with the Menteri Regulation in Negeri No. 20 of 2018 regarding the Pengelolaan Keuangan Desa. Its goal is to increase efficiency, effectiveness, transparency, and kepatuhan in the desa's financial management. The goal of Siskeudes's penerapan is to

carry out keuangan desa yang terbuka, akuntabel, and partisipatif in kerangka anggaran that is disciplined and teratur [2]. Since 2015, Kementerian Dalam Negeri dan Badan Pengawasan Keuangan dan Pembangunan (BPKP) has carried out socialization activities and provided technical assistance to assist the pejabat desa dan pengelola keuangan in strengthening the system based on Siskeudes. Siskeudes are provided free of charge by Surat Edaran Nomor 147/8350/BPD, which was issued by the National Government on November 27, 2015. According to the anggaran daerah (APBD), the pemerintah desa participates in social and technical bimbingan activities (kominfo.go.id).

Village governments were still using manual methods to prepare financial reports before the implementation of the Siskeudes application. This method, which uses Microsoft Excel and Microsoft Word, was considered ineffective because it was time-consuming and labor-intensive, and posed a risk of error. However, village governments have found the Siskeudes application to be helpful since its availability. Compared to manual methods, this application is considered easier, more practical, and more effective to use. However, for optimal use of the Siskeudes application, hardware such as a computer and an adequate internet connection are required. Successful implementation is also influenced by the ability of human resources to operate the application. Therefore, training and technical assistance for village officials are essential for optimal and sustainable utilization of the Siskeudes application [3].

Village Funds (DD) have been regularly distributed to all villages in Indonesia by the central government through the State Budget (APBN) since the enactment of Law Number 6 of 2014 concerning Villages. In the 2025 fiscal year, the government allocated 71 trillion rupiah of village funds through the State Budget (APBN). 69 trillion rupiah is allocated based on a general formula that includes population, area, poverty level, and village performance. An additional 2 trillion rupiah was provided as an incentive to support the central government's strategic policies. This demonstrates the government's commitment to improving development at the village level, particularly by supporting priority programs such as food security, reducing extreme poverty, and empowering rural communities economically. The total budget for Gelang Village, Tulangan District, Sidoarjo Regency, has increased [4].

Table 1. Data on Village Revenue and Expenditure Budget (APBDes) of Gelang Village 2023-2025

Year	Total Village Budget	Village Funds	Village fund allocation	Original village income	Other sources
2023	1.734.212.000	1.020.000.000	600.000.000	104.000.000	3.000.000
2024	1.862.500.000	1.100.000.000	625.000.000	98.000.000	5.000.000
2025	2.174.354.828	1.024.828.000	441.670.672	204.057.860	2.500.000

Source: Processed data from the Village Budget of Gelang Village, 2023-2025

The data shows an annual increase, which requires proper and efficient financial management, while complying with the principles of public accountability. The Village

Financial Management System (Siskeudes) has been implemented in Gelang Village since 2020 with the aim of accelerating administrative processes, improving the accuracy of financial data, and simplifying the presentation of public information. However, its implementation still faces various challenges. Based on field observations and interviews, it was revealed that Siskeudes operations in Gelang Village are managed by only one operator. As a result, if the operator is absent, the financial recording and reporting processes can be hampered. In addition, the technical capabilities of village officials in using the application vary, and the data update process is sometimes delayed due to heavy workloads [5].

Furthermore, a prior study found that Siskeudes can help village employees and streamline and expedite the reporting process. Village officials are more satisfied with the program's performance, according to the study's findings. When implementing the Village Financial Management System (Siskeudes) in villages, information transparency, technical assistance, and human resource integrity all have a significant impact on the success of public service systems. This demonstrates that program satisfaction is also impacted by system accessibility and stability [6].

This study evaluates the efficiency of Siskeudes by using Campbell's program effectiveness theory. This theory states that the five indications that can be used to measure the effectiveness of a program are input-output levels, program success, target attainment, customer happiness with the program, and overall goal achievement. These five measures offer a thorough overview of the system's success from a technical, operational, and community benefit perspective. Thus, the purpose of this study is to evaluate the success of Siskeudes' implementation in Gelang Village using Campbell's metrics, pinpoint the elements that support and undermine its use, and make suggestions for enhancements that can improve the village's financial management's accountability and transparency [7],[8].

RESEARCH METHOD

This research uses a descriptive qualitative approach to examine the effectiveness of the implementation of the Village Financial System (Siskeudes) in financial management in Gelang Village, Tulangan, Sidoarjo. The research location was carried out directly at the Gelang Village office, with a focus on aspects of planning, implementation, administration, reporting and accountability of village finances through Siskeudes. The data sources used consisted of primary data obtained through interviews with village officials, and secondary data in the form of documents on the use of Siskeudes and related regulations. Data collection techniques included interviews, direct observation in the field, and documentation. The determination of informants was carried out using a purposive sampling technique, namely selecting informants who were considered to be most knowledgeable and directly involved in the financial management process, such as the Village Head, Village Secretary, Treasurer, and Siskeudes Operator. The data obtained were analyzed using the Miles and Huberman model, which includes three main stages: data reduction, data presentation, and conclusion drawing [9].

RESULTS AND DISCUSSION

Results

Gelang Village is located in Tulangan District, Sidoarjo Regency, East Java. With an area of 193,444 hectares, approximately 127 hectares are used for agriculture. The village consists of two hamlets: Gelang Hamlet and Karang Ploso Hamlet, each with 4 RW (community units) and 23 RT (neighborhood units). Gelang Village has approximately 4,283 residents. Community development and empowerment at the village level are highly dependent on village financial management, as an important tool to ensure good, clear, and traceable village governance. To support this, the Gelang Village Government utilizes the Village Financial System (Siskeudes) as the primary tool for managing village finances. In accordance with applicable regulations, Siskeudes is used to assist in the process of recording transactions, preparing reports, and reporting village financial accountability. The purpose of implementing Siskeudes is to increase accountability, openness, and efficiency in village financial management. The analysis of the effectiveness of Siskeudes implementation in this study refers to Campbell's theory which states that success and effectiveness can be measured through five indicators, including:

1. Program Success

The effectiveness of the program can be assessed through its operational capacity to implement work programs in accordance with the objectives that have been set [10]. The success of the program can be evaluated from the processes and mechanisms of activities carried out in the field. In terms of integration, the success of the program can be seen from the improved coordination among village officials, although it still depends on the expertise of the main operators. In terms of adaptation, the program is able to adapt to regulatory changes and system updates, although it requires additional training for village officials. Meanwhile, in terms of pattern maintenance indicators, the success of the program is reflected in the establishment of more systematic, transparent, and measurable work routines in village financial management. The Village Financial Management System (Siskeudes) can assist village governments in more structured financial recording, reporting, and accountability, based on interviews with village officials.

The implementation of Siskeudes in Gelang Village demonstrated a fairly high level of effectiveness in supporting more accountable, transparent, and efficient village financial management. This aligns with Campbell's theory of effectiveness, which assesses program success by the extent to which objectives are achieved and processes are executed efficiently. In general, Siskeudes has assisted village officials in preparing more timely and systematic financial reports, thus facilitating the planning, implementation, and reporting of the Village Budget (APBDes). In terms of process efficiency, this system reduces transaction recording time and minimizes data input errors, which previously required Microsoft Word and Excel. However, challenges remain, such as limited human resources.

Based on an interview with Mr. Budiharto, the Village Secretary of Gelang, he stated, "I think Siskeudes in Gelang Village is quite successful. Before Siskeudes, financial recording was manual, which took a long time and was prone to errors. Now that Siskeudes is in place, the process is faster, more organized, and the financial data is more clearly organized. Although Siskeudes has been very helpful, it still has some weaknesses. When it first started, the biggest challenge was human resources." The main obstacle lies in dependence on a single operator. This is caused by several obstacles, such as limited infrastructure at the Gelang Village Office, not all village officials are familiar with computers, and a lack of human resources. This slowed down the data input process in the initial stages.

2. Target Success

One measure of program effectiveness put forth by Campbell is target success, which highlights the degree to which planning-derived goals are met throughout the implementation stage. The attainment of administrative goals, reporting, and transparency of village financial data via the Siskeudes application are all considered target success indicators in the context of this study. This accomplishment is evaluated not only by the timely completion of reports but also by the consistency of an accountable, transparent management system that conforms with legal requirements [11].

In terms of target success, Siskeudes has succeeded in ensuring that all financial transactions are recorded on time and accountability reports are compiled accurately, resulting in almost no recording errors. However, this program has limitations because access to the application is restricted to only one individual, namely the village treasurer. This makes the continuity of financial management highly dependent on that individual, and if that individual is unable to attend, the administrative process can be disrupted. Mr. Dedy Dwi Nugroho, Head of Gelang Village, suggested that more than one operator be given access to the application to maintain the smooth running of administrative processes when he is present. "The village financial system (SISKEUDES) has been very helpful, especially in managing village finances. However, because there is only one operator, if they are absent, work is delayed. So I hope to hire additional operators so that the process can run smoothly," said the Village Head.

The interview results indicated that the implementation of Siskeudes in Gelang Village has achieved most of its planned targets, particularly in terms of timely reporting and regular village financial administration. However, human resource issues, particularly the limited number of operators, are a hindering factor that needs to be addressed immediately. With increased human resource capacity, it is hoped that Siskeudes' effectiveness in achieving its targets can be optimized in the future.

3. Satisfaction with the program

In terms of program satisfaction, Gelang Village officials responded positively to the use of Siskeudes. They found the application helpful because it streamlined transaction recording, financial reporting, and audit processes, making village financial management more efficient, organized, and well-documented. Transparency in village financial management was also visually reinforced through a photo of the Village Budget

(APBDes) banner displayed in front of the Village Hall. This banner displayed a summary of budget information and village financial realization, allowing the community to gain direct access to data on village fund usage, increasing public participation, and strengthening financial management accountability [12].

This satisfaction was measured not only by the system's ease of operation but also by the extent to which the program supported village financial transparency and accountability. Initial observations indicated that the APBDes banner displayed in front of the village hall was a form of information transparency that was appreciated by residents. To support these findings, researchers conducted interviews with the Gelang Village Head. "Regarding satisfaction, residents and village officials feel greatly assisted by Siskeudes. The system is clear, financial reports are more organized. Furthermore, with the APBDes banner in front of the village office, residents can directly see the allocation and use of the budget, so residents also feel involved," said the Gelang Village Head.

This statement demonstrates that the Siskeudes has had a positive impact on information transparency and administrative efficiency in Gelang Village. Transparency is further enhanced by the APBDes banner displayed in front of the village hall, allowing residents to clearly understand budget usage. This aligns with Campbell's program satisfaction indicators, which emphasize the importance of community acceptance and support as a measure of successful program implementation.

4. Input Output level

According to Campbell the input-output level assesses the availability of resources used (input) and the results achieved (output) of a program. In the context of the Village Financial Management System (Siskeudes) in Gelang Village, the main inputs include hardware such as computers, internet networks, Siskeudes software, and human resources in the form of a village treasurer with full operator access. The availability of these resources allows for systematic and efficient transaction recording, financial reporting, and auditing. The program's output includes accurate and easily auditable financial reports. However, the effectiveness of the output is still limited because the entire process is highly dependent on a single operator [13].

In the input-output level indicator, the assessment focuses on the extent to which input resources can be processed into useful results (output) through the use of the Siskeudes application. In the context of Gelang Village, input includes village financial data entered into the system, while output is visible. To obtain a clearer picture, a direct interview was conducted with the Gelang Village Head. "The input is now neat, all data goes directly into the Village Financial Management System (Siskeudes). Report output is also fast and formatted correctly. I just wish we could have more operators to keep things running smoothly," said Mr. Dedy Dwi Nugroho, Head of Gelang Village.

From the interview, it can be concluded that the Siskeudes application in Gelang Village has been able to optimize the village's financial data processing process, from the input stage to producing output that meets government reporting standards. However, limited human resources, particularly the number of operators, pose a challenge that can

impact the speed of data processing, especially when there are obstacles to the presence of the main operator.

5. Achievement of overall goals

One of the primary measures of program effectiveness, according to Campbell is the accomplishment of overall objectives, which shows how well a program has done in reaching all of its goals, delivering the anticipated outcomes, and offering advantages consistent with its initial goals. By examining the integration of inputs and outputs as well as the level of satisfaction of officials and the community with village financial management, a study of the accomplishment of overall objectives was carried out in the context of Gelang Village's Village Financial Management System (Siskeudes). This method is crucial for evaluating the program's overall efficacy from the standpoint of technical reporting as well as its effects on accountability, transparency, and community involvement in village fund administration [14].

To obtain a comprehensive picture, researchers conducted direct interviews with the Gelang Village Head, who plays a strategic role in the planning and implementation of this program. "Overall, Siskeudes has helped achieve the objectives of village financial management. Everything is more transparent and easier to monitor," said Mr. Dedy Dwi Nugroho, the Village Head of Gelang.

Based on the Village Head's statement, it can be concluded that the implementation of Siskeudes in Gelang Village has had an overall positive impact. This system is considered capable of supporting transparency, accountability, and effectiveness, as Campbell emphasized, emphasizing the importance of achieving overall objectives. These results also align with previous research showing that implementing a village financial information system can increase public trust and strengthen village governance.

Discussion

Based on the results of research on the effectiveness of the use of the Siskeudes application in the financial management of Gelang Village, Tulangan, Sidoarjo, it can be analyzed using five effectiveness indicators according to Campbell. Overall, this discussion shows that the implementation of Siskeudes in Gelang Village has had a real impact on improving village financial governance, particularly in terms of transparency, accountability, and ease of reporting. Although there are still limitations such as the minimal number of operators, the main objectives of the program are still well achieved. Thus, it can be emphasized that the effectiveness of Siskeudes in village financial management is in the fairly effective category, although still requires improvement and strengthening in several technical aspects.

1. Program success

The effectiveness of the Village Financial Management System (Siskeudes) in Gelang Village has shown quite good results. This is evident in the application's use, which has been running according to procedures and streamlining village financial administration processes. Data on the success of the Siskeudes program in Gelang Village was obtained through interviews with village officials and an assessment of the system's

performance in supporting financial management [15]. This research covered five main aspects: speed of preparation, financial reporting, timely report submission, neatness and accuracy of recording, ease of data revision, and transparency and accountability. The results of this assessment are expected to provide a clearer picture of the extent to which Siskeudes has achieved the desired goals as part of the program's success indicators.

Table 2. Achievements of Success of the Village Financial Management System Program in Gelang Village

Assessment aspects	Presentase %	Description
Speed of financial statement preparation	90%	The report preparation process is faster than manual methods.
Timeliness of report delivery	88%	The report was submitted right on schedule.
Accuracy and correctness of financial records	92%	Data is neatly organized and minimizes recording errors
Ease of data revision & update	85%	Data revisions are easier to perform in the system
Transparency & accountability	93%	Reports are easily accessible, audits are more transparent
Average achievement	89,6%	The program is running effectively

Source: Primary data from interviews with the secretary of Gelang Village and village financial reports.

Based on the results of the effectiveness assessment of program success indicators, the average achievement of 89.6% shows that the implementation of Siskeudes in Gelang Village can be categorized as highly effective. This is reflected in the speed of financial report preparation, which reached 90%, the timeliness of report submission at 88%, and the high accuracy and correctness of record keeping at 92%. In addition, the aspects of transparency and accountability received the highest score (93%), indicating that Siskeudes has been able to strengthen the openness of village financial information and facilitate the audit process. However, the ease of revising and updating data (85%) remains a challenge due to the limited number of operators and available infrastructure.

According to Campbell the effectiveness of a program is not only measured by the achievement of formal objectives, but also by how well the program is able to run according to established mechanisms, use resources efficiently, and produce outputs that meet the needs of the community. Within this theoretical framework, the success of Siskeudes in Gelang Village can be seen as concrete evidence that information systems can improve village financial management mechanisms, increase administrative efficiency, and benefit village officials and the community. In other words, the program is successful when the objectives set at the outset, such as accurate reporting, orderly administration, and public transparency, can be consistently achieved [7],[16].

The village financial management transparency program has benefited significantly from previous researchers' findings, particularly in terms of more accurate and accountable financial disclosure. However, technological challenges such as poor infrastructure and limited human resources still affect the program's performance. In addition, improving accountability an important component of effective village governance requires the use of financial information systems. Siskeudes can improve the efficiency of village financial administration by implementing a more structured and open reporting system. According to research, the success of village financial management is greatly influenced by the implementation of village financial applications to improve public accountability [17].

2. Target success

The implementation of Siskeudes in Gelang Village is considered to have achieved its objectives, namely to assist village officials in managing finances in a more orderly, accurate, and regulatory manner. Before using Siskeudes, the preparation of financial reports took a very long time and often required revisions due to recording errors.. However, this effectiveness is still vulnerable if the operator who has access is unable to work, because all recording and financial management is highly dependent on one person. Thus, the program has successfully achieved its financial management objectives in terms of curation, but a strategy is needed to ensure the continuity of management if the main operator is unavailable [18]. In assessing the effectiveness of Siskeudes in Gelang Village, one important indicator is the success of financial management targets. The success of these targets emphasizes how well the program achieves specific objectives, such as timely transaction recording, accurate financial reporting, and reduction of recording errors. The following table shows Gelang Village's achievements in relation to these three main targets.

Table 3. Achievement of Financial Management Targets in Gelang Village.

Financial Management Objectives	Target	Achievements in Gelang Village	Description
Timely recording of transactions	All transactions are recorded according to schedule	95% of transactions are recorded on time	There are still some delays due to a single operator.
Preparation of accurate financial statements	Standardized and easily auditable reports	Reports are accurately compiled and easy to audit	A single operator makes the process highly dependent on the treasurer.
Reduction of recording errors	5% recording error	Nearly zero errors	Highly effective, but still vulnerable if the operator is unavailable

Source: direct observation in Gelang Village, 2025

Based on Table 3 regarding the achievement of targets, the implementation of Siskeudes in Gelang Village showed good results, with the average target achievement falling into the high category. From the indicators of timely transaction recording, accurate financial reporting, and reduction of recording errors, the achievements obtained were in line with the program targets. Transaction recording has reached 95% of the target, financial reports are accurate and easy to audit, and recording errors are almost non-existent. This proves that Siskeudes supports the creation of more orderly, transparent, and accountable village financial management. On the other hand, the achievement of Siskeudes targets in Gelang Village has also had an impact on increasing the satisfaction of village officials, particularly in relation to the accuracy of transaction recording and the preparation of more accurate reports. This shows that the achievement of targets not only meets administrative targets but also strengthens public trust in the transparency of village financial management

According to Campbell the success of objectives can be measured by the achievement of specific goals formulated at the planning stage. The effectiveness of a program is not only assessed by the final results, but also by the extent to which the process runs according to established mechanisms, uses resources efficiently, and produces outputs that meet community needs. In the context of Gelang Village, Siskeudes has proven successful in achieving most program objectives, particularly in terms of accurate recording and reporting. However, the sustainability of this success still faces challenges due to dependence on a single main operator, making human resource strengthening necessary [7],[19].

According to several studies, the use of Siskeudes helps achieve the goal of orderly village financial management, although it still requires ongoing assistance. In addition, the study states that by implementing a village financial system and ensuring consistency among officials in using the application, the goal of improving governance can be achieved. However, other studies emphasize that success in achieving program goals is also related to the village's ability to utilize information technology to support public accountability [20].

3. Satisfaction with the program

In terms of satisfaction with the program, Gelang Village officials responded positively to the use of Siskeudes. They felt that the application helped them by simplifying transaction recording, financial reporting, and auditing processes, thereby making village financial management more efficient, organized, and well documented. Transparency in village financial management was also visually reinforced through APBDes banner photos displayed in front of the Village Hall [21]. his banner displays a summary of information on the village budget and financial realization, so that the community can have direct access to data on the use of village funds, increasing public participation and strengthening the accountability of financial management. However, its effectiveness still depends on a single operator who has full access. The existence of the APBDes banner complements the function of Siskeudes by providing information that can be accessed directly by residents, so that the impact of the program is not limited

to the internal village officials. This shows that the implementation of Siskeudes, when combined with visual media such as APBDes banners, is an important indicator in assessing the effectiveness of the Siskeudes program, while also reinforcing previous research findings that emphasize the importance of information transparency in village financial management. In addition, the success of the Siskeudes program in Gelang Village has also contributed to increased satisfaction among village officials and the community. This is reflected in positive perceptions of the ease of recording, the accuracy of reports, and the transparency of information generated through the system. Thus, the success of the program is not only demonstrated by administrative achievements, but also by the acceptance and support of stakeholders as a form of satisfaction with the program's implementation. Therefore, the success of the program is not only assessed based on administrative achievements, but also on the level of acceptance and support from stakeholders, which strengthens the overall effectiveness of Siskeudes implementation.



Figure 1. APBDes banner of Gelang Village displaying a summary of the budget.
Source: Gelang Village Office

The presence of the Gelang Village APBDes banner, which displays a summary of the budget and financial realization, is a tangible manifestation of public transparency. This banner makes it easy for the community to find out the allocation and realization of village funds without having to ask the officials directly. Field analysis shows that the APBDes banner not only strengthens the administrative function of the Siskeudes application, but also serves as a means of public communication that fosters public trust in the village government. The transparency demonstrated through this visual publication strengthens accountability, so that the community feels more satisfied and confident that village funds are being managed properly.

According to Campbell one indicator of effectiveness is program satisfaction, which refers to the extent to which beneficiaries are satisfied with the implementation and results of a program. Effectiveness is not only measured by the achievement of administrative goals, but also by community acceptance and public support. In the context of Gelang Village, the publication of the APBDes through banners serves as an

important means of fulfilling the community's right to information, strengthening public trust, and fostering a sense of satisfaction, as the village government is considered transparent in managing its finances [7].

Village officials feel happier as a result of the financial management process becoming more efficient, structured, and practical. This is in line with studies showing that this approach has increased officials' satisfaction by simplifying report preparation and increasing confidence in village financial management. In addition, several studies have found that the reliability and ease of use of applications in assisting with daily tasks also has an impact on user happiness. They then found that the happiness of the village community towards the program can only be achieved if accountability and transparency are felt directly [22].

4. Input Output level

The input-output level of resource availability used (input) and the results achieved (output) from a program. In the context of Siskeudes in Gelang Village, the main inputs include hardware such as computers, internet networks, Siskeudes software, and human resources in the form of village treasurers who have full access as operators. The availability of these resources enables systematic and efficient transaction recording, financial reporting, and auditing processes. The outputs of this program include accurate, fast, and easily audited reports with minimal recording errors. However, the effectiveness of the output is still limited because the entire process is highly dependent on a single operator [23]. The following table presents data related to the availability of inputs and the achievement of Siskeudes outputs in Gelang Village, making it easier for readers to understand the effectiveness of the program from an input-output perspective.

Table 5. Input-Output Levels of Siskeudes in Gelang Village

Component	Target	Achievements in Gelang Village	Description
Hardware	Computers and internet access are available.	2 computers, stable internet connection	Suitable for recording and reporting, but one operator manages it.
Software	Siskeudes application installed	The latest version of Siskeudes is installed	Supporting transaction recording and financial reporting
natural resources	One trained operator available	Only one village treasurer has access	Effectiveness depends on one person, if they are unable to attend
Output - report	Timely, accurate, and easily	Accurate and fast reports	Minimal recording errors, but a single operator limits sustainability.

Component	Target	Achievements in Gelang Village	Description
	auditable reports		

Source: Direct observation at the Gelang Village Office

Based on Table 5, it can be seen that the inputs available in Gelang Village are adequate, ranging from hardware in the form of computers and supporting internet networks, as well as Siskeudes application software that has been properly installed. However, human resources are still limited because there is only one operator responsible for managing the system, so the continuity of Siskeudes use is highly dependent on that individual. In terms of output, the implementation of Siskeudes has produced optimal results, namely accurate, timely, and easily audited village financial reports, as well as minimal recording errors. This shows that despite limitations in human resources, the system is still capable of producing good outputs in line with the needs of village financial management.

Campbell claims that the degree to which available resources (input) can provide results or outputs (output) in line with predetermined objectives can be used to assess a program's input-output efficacy. Hardware such as computers, internet networks, and the Siskeudes application software that is installed and used by the village government are examples of inputs in the context of Siskeudes in Gelang Village. Even though these facilities are adequate, there are still human resource constraints because there is only one operator running the system. This suggests that current facility inputs and human resource inputs are not yet balanced, putting the program's efficacy heavily reliant on certain people [7].

This is reinforced by the finding that human resource and technological infrastructure inputs have a significant impact on the quality of village financial reports generated by Siskeudes. In addition, several researchers emphasized that optimizing training for village officials in operating the application is key to the success of the Siskeudes program. Furthermore, it was found that the availability of inputs in the form of technical assistance and regulatory support can improve the accuracy of village financial reports. This is in line with the statement that even though the system inputs are adequate, the quality of the output is still influenced by the consistency of village officials in recording transactions [24].

5. Achievement of Overall Objectives

Indicators of overall goal achievement comprehensively evaluate the effectiveness of the Siskeudes program, namely the extent to which all targets have been achieved, the outputs produced are in line with targets, and the benefits of the program are felt by both officials and the community. This analysis is important to evaluate the success of Siskeudes not only from the technical aspects of recording and reporting, but also its impact on transparency, accountability, and community participation in village fund management [25]. The following table presents data on the achievement of the overall

objectives of Siskeudes in Gelang Village based on observations, interviews, and financial report documents.

Table 6. Achievement of Overall Siskeudes Objectives in Gelang Village

Aspect	Program objectives	Achievements in gelang village	Description
transparency and accountability	Financial information is accessible to the public	The APBDes banner is displayed in front of the Village Hall, where the community can see a summary of the budget.	Supporting public participation and community oversight
Satisfaction of officials and the public	Village officials and the community feel assisted and satisfied with the system.	Village officials find it easier to manage finances, and the community has greater confidence in transparency.	High effectiveness, but sustainability needs to be supported by additional operators
Program benefits	The program supports comprehensive financial management effectiveness.	Program to improve the efficiency of village financial management	Optimal effectiveness is achieved when additional operators are available.

Source: direct observation at the Gelang Village Office

Based on Table 6, it can be seen that the overall achievement of the Siskeudes implementation program can be seen from the extent to which villages are able to realize transparency, accountability, and administrative order in accordance with the planned targets. Based on the research results table, most indicators show fairly good achievements. This can be seen from the improvement in the quality of village financial reports, which are now more organized and systematic, the ease of accessing information related to budget use, and the acceleration of administrative processes that previously took longer when done manually. In addition, the village community has also begun to feel the benefits of information disclosure, thereby increasing public trust in the village government. In other words, the implementation of Siskeudes has supported the achievement of the program's main objective, namely more transparent and accountable village financial management.

Campbell asserts that program performance is determined by the organization's capacity to continually and consistently meet its long-term objectives as well as by the accomplishment of short-term ones. According to this theory, a program is deemed effective if the results it generates fulfill the needs of the organization and the community

it serves, as well as the goals. By relating the study's findings to Campbell's theory, it becomes clear that Siskeudes' effectiveness is evaluated not only by how well the administrative procedure runs but also by how well the system accomplishes its long-term objective of raising the standard of village financial management [7].

In addition, it was found that consistent implementation of the village financial system can help achieve public accountability objectives. Conversely, limitations in human resources and supporting facilities continue to hinder the achievement of overall objectives. Meanwhile, it was found that the success of the program can only be achieved if village financial accountability is supported by a good information system. Previous studies reinforce these findings, showing that Siskeudes effectively improves the transparency and accountability of village financial management [26].

CONCLUSION

Fundamental Finding : based on the five indicators of program effectiveness according to Campbell (1989), the implementation of Siskeudes in Gelang Village is considered quite effective. The success of the program is demonstrated by the timeliness and accuracy of reports, with an average achievement of 89.6%. The success of the target was achieved through more orderly transaction recording and accurate reporting, although it still depends on a single operator. The level of satisfaction among officials and the community is quite high because the system facilitates recording and strengthens transparency through the APBDes banner. In terms of input-output, the supporting tools are adequate and capable of producing accurate reports with minimal errors. **Implication :** The findings of this study imply that Siskeudes functions not only as an administrative tool but also as an instrument for strengthening village governance. The use of this application can increase the professionalism of village officials, strengthen public accountability, and foster public trust in the management of village funds. In practical terms, village governments need to prepare a strategy for ongoing training and the addition of operators to maintain the effectiveness of the program. **Limitation :** This study has limitations in terms of scope and resources. First, the management of Siskeudes in Gelang Village is still highly dependent on a single operator, so the continuity of the system is at risk if the operator is unable to perform their duties. Second, the study was only conducted in one village, so the results cannot necessarily be generalized to other villages with different infrastructure, human resources, and organizational cultures. **Future Research :** Future research should be conducted in several villages with different characteristics in order to obtain a comparative picture of the effectiveness of Siskeudes. In addition, further research could explore the integration of Siskeudes with other financial information systems at the regional level, as well as examine the role of community participation in the use of village financial data as a form of strengthening public accountability.

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