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## Supervision of Village Financial Management by Kotamobagu City Inspectorate

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**Abstract.** The purpose of the study was to determine, analyze and describe the Supervision of Village Financial Management by the Kotamobagu City Inspectorate and the determinants of the use of the Siswaskeudes Application in carrying out village financial management supervision. The method used in this research is qualitative research method. As for the results of the study, namely in the implementation of Supervision with the Village Financial Supervision Information System (Siswaskeudes), there are four important indicators, namely (1) Planning is the planning of village government revenues and expenditures in the desired fiscal year budgeted in the APBDes and RPJM-Village and RKP-Village. in a transparent, accountable, participatory, and orderly and disciplined budget. (2) Implementation with the Village Financial Supervision Information System (Siswaskeudes) is carried out with a risk-based approach and Computer-Aided Audit Techniques (TABK). Siswaskeudes is an innovation that aims to examine village financial management in a transparent, effective and efficient manner. (3) Reporting on the Results of Supervision of Village Financial Management at least contains findings in Village Financial Management and recommendations for improvements to be followed up by the Village Government and the Audit Report is reviewed in stages and signed by inspectors according to their respective authorities no later than 2 (two) weeks after the supervision is completed and submitted to the central government. (4) Follow-up of village financial management with the Village Financial Monitoring System (Siswaskeudes) is part of the reporting output generated from the Findings Recapitulation Application which presents information on findings, criteria, causes, consequences, suggestions, responses, and follow-up.

**Keywords.** Supervision, Financial Management, Village Finance, Village Government, Financial Innovation, Village Financial Information System

### A. Introduction

Delays in reporting supervision of village financial management accountability are often a problem and have an impact on the effectiveness and efficiency of completing village financial management supervision reports, Based on the Regulation of the Minister of Home Affairs No. 73 of 2020 Article 26 paragraph (2) concerning the Village Financial Supervision System (Siswaskeudes) mandates that all APIPs of the Regency / City Inspectorate can use and utilize the Village Financial Supervision Information System (Siswaskeudes) which is an innovative development of the Financial and Development Supervisory Agency (BPKP) with the aim of realizing an audit of village financial management with a risk-based approach

through Computer Assisted Audit Techniques (TABK) to encourage the achievement of village governance objectives and oversee the transparency of village financial management to the central government (Rivan & Maksum, 2019) [1].

In this case, the central government intends that APIP at the Regency / City Inspectorate can oversee the budget that has been allocated to the village by utilizing and using Siswaskeudes, based on data from the central government that the village financial budget allocation for the 2015-2022 period reaches IDR 468 trillion (Data source: Inspector General of Kemndagri and BPKP 2021). Thus, it is necessary to utilize the use of the Siswaskeudes Information System for APIP in the regions in supervising village financial management with the aim of overseeing the transparency of village financial management (Arianto & Kahpi, 2020) [2].

The Kotamobagu City Government has 15 (Fifteen) villages with a revenue budget allocated by the central government to the Kotamobagu City government based on the Kotamobagu City DPMD data source for 2022-2023 amounting to Rp.76,608,037,837 (Seventy Six Billion Six Hundred Eight Thirty Seven Eight Hundred Thirty Seven Rupiah). With details of the revenue budget allocated from the center to the Kotamobagu City Government in 2022 amounting to Rp.39,835,223,129, - (Thirty Nine Billion Eight Hundred Thirty Five Two Hundred Twenty Three Thousand One Hundred Twenty Nine Rupiah) and the amount of revenue budget allocated by the village from the center to the Kotamobagu City Government in 2023 amounting to Rp.36,772,814,70. .772,814,708 (Thirty Six Billion Seven Hundred Seventy Two Eight Hundred Fourteen Thousand Seven Hundred Eight Rupiah). Based on the data obtained regarding the amount of budget managed by 15 (Fifteen) Village Governments in the management of Village Finance, it is necessary to supervise by APIP at the Kotamobagu City Inspectorate.

The Kotamobagu City Government has implemented and utilized supervision with Siswaskeudes since 2020 to assist APIP in carrying out village financial supervision in a transparent, effective and efficient manner, however, several obstacle factors in conducting supervision with Siswaskeudes have caused the Kotamobagu City Inspectorate to conduct offline village financial management supervision since 2023, with the existence of obstacle factors with utilization in the use of Siswaskeudes, supervision reports are often delayed and cause the examination of village financial management to be non-transparent and potentially Fraud.

The phenomenon above, the researcher considers this important because it involves the transparency of village financial management, so it requires effective and efficient supervision from the Regency / City APIP, so the researcher wants to research further with the title Supervision of Village Financial Management by the Kotamobagu City Inspectorate.

The purpose of the study was to determine, analyze and describe the Supervision of Village Financial Management by the Kotamobagu City Inspectorate and the determinants of the use of the Siswaskeudes application in carrying out village financial management supervision.

## **B. Method**

This research uses qualitative methods. Qualitative research is descriptive research, more often uses analysis with an inductive approach and emphasizes process and meaning (Bogar, 2023) [3]. This method is used because researchers want to know more deeply the problems that occur in the Supervision of Village Financial Management by the Kotamobagu City Inspectorate related to the Siswaskeudes Application Information System.

With qualitative research, researchers use methods, steps, and procedures by utilizing data and information collected from respondents/informants as subjects who provide answers and express their own feelings (Mokat et al., 2023) [4].

The focus of the research is the Utilization of the Siswaskeudes Application Information System at the Kotamobagu City Inspectorate and the Determinant factors in the utilization of the Village Financial Supervision Information System. To analyze the Utilization of the Siswaskeudes Application Information System at the Kotamobagu City Inspectorate using Indicators, namely Planning, Implementation, Reporting, and Follow-up.

The data collection technique used is triangulation technique: observation, interview and documentation study. The number of research informants was 10 people determined by purposive sampling technique. The data analysis technique uses the interactive model of Miles and Huberman (1984) in Sugiyono (2017), namely: data collection, data reduction, data display, and conclusion/verification [5].

### **C. Result and discussion**

In this study to determine the Supervision of Village Financial Management by the Kotamobagu City Inspectorate, with a research focus on the Utilization of the Siswaskeudes Application using 4 (Four) Indicators, namely, Planning, Implementation, Reporting and Follow-up of Village Financial Management Supervision.

#### ***Planning***

The importance of supervision of village financial management planning in a transparent, accountable, orderly, and budgetary discipline against the suitability of budgeting in the Village APB as outlined in the RPJM-Village and RKP-Village through the Village Financial System Application (Siskeudes), then electronic-based supervision is needed, in 2020 the Inspectorate General of the Ministry of Home Affairs and the Deputy for Regional Implementation Supervision of the Financial and Development Supervisory Agency (BPKP) developed innovations with a risk-based approach through Computer-Aided Audit Techniques (TABK) with the aim of realizing audits of village financial management in a transparent, effective and efficient manner (Maharani & Akbar, 2020) [6].

Based on the results of the interview it was found that 1) Planning for village financial supervision through the Siswaskeudes Application experienced obstacles and caused the Siswaskeudes Database System with Microsoft SQL server not to be connected so that the Siswaskeudes Application based on the Siskeudes Application database containing the Budget and Realization of the APBDesa in the District / Kotamobagu was not in sync with the Siswaskeudes Application online; 2) The utilization of the Siswaskeudes Application in the Kotamobagu City Inspectorate is not running due to the lack of personal who have Human Resources (HR) who have the ability to use the Siswaskeudes Application.

The Kotamobagu City Inspectorate is one of the Regional Apparatus that has the task and function of supervising village financial management planning carried out to oversee village financial budgets in a transparent, accountable, orderly and disciplined and participatory manner in accordance with statutory provisions. The village financial budget is budgeted annually for the implementation of a goal in accordance with the year and is budgeted in the APBDes, RPJM-Village and RKP-Village.

Based on the research findings, the Kotamobagu City Inspectorate did not carry out village financial supervision planning through the Siswaskeudes Application because it was constrained by the Siswaskeudes Database System with the Microsoft SQL server not connected

so that the Siswaskeudes Application based on the Siskeudes Application database containing the Budget and Realization of the APBDesa throughout the Regency / Kotamobagu was not synchronized with the Siswaskeudes Application. The implementation of the planning process to achieve a goal requires setting goals with steps to achieve them, the purpose of planning is to ensure that the organization can achieve its goals effectively and efficiently in planning theory that conceptualization which includes the objectives, processes, and results of planning which is a theory that discusses aspects of rational, communicative, and critical planning is needed.

Based on the Regulation of the Minister of Home Affairs Number 73 of 2020 Article 26 paragraph (1) (2) concerning Supervision of Village Financial Management and Information Systems as mandated to all APIP in Indonesia to use the Siswaskeudes Application which aims to realize an effective and efficient audit of village financial management with a risk-based approach through Computer Assisted Audit Techniques (TABK) (Abdullah & Samad 2019) [7].

To support audit effectiveness, supporting factors are needed according to the quotation from the research results of Mubaroq et al. (2024) that the role of the Inspectorate in supporting audit effectiveness requires supporting factors Social structure from the user's side, obstacles in implementation from the user's side. structural supporting factors of the administrative system on the side of the application provider and obstacles in implementation from the side of the Siswaskeudes application provider [8]. and in accordance with quotations from the results of previous research from Pratiwi (2023) that the role of the inspectorate in supervising village financial management is carried out with two factors, namely internal factors and external factors, with that to support the planning of the implementation of village financial supervision through the Siswaskeudes Application transparently effectively and efficiently, it is hereby recommended that the Kotamobagu City Inspectorate immediately coordinate with related Stakholder to the BPKP Representative of North Sulawesi to follow up on the findings that become obstacles to the implementation of village financial management through the Siswaskeudes Application that is not mesh [9].

Utilization of the Siswaskeudes Application at the Kotamobagu City Inspectorate is one of the factors that does not work due to the lack of personnel who have Human Resources (HR), with this being one of the obstacles that results in planning for the supervision of village financial management not working, the importance of Human Resources cannot be separated from the organization and this requires strategies carried out to manage HR such as planning, implementing and maintaining. In the theory of Human Resource planning (HR) or Human Resource Planning (HRP) is a forecasting process that links HR needs in the organization with strategic and goals, HR planning aims to maximize the energy of the company's Human Resources (HR) in order to achieve company goals. In its implementation, HR planning must be adjusted to a certain strategy to minimize gaps.

Based on regulations related to the Regulation of the Minister of Home Affairs Number 73 of 2020 Article 26 paragraph (1) (2) concerning Supervision of Village Financial Management and Information Systems as mandating all APIP in Indonesia to use the Siswaskeudes Application which aims to realize an effective and efficient audit of village financial management with a risk-based approach through Computer Assisted Audit Techniques (TABK), of course, Human Resources (HR) are needed who have expertise in using the Siswaskeudes Application, according to quotations from previous research results from Viona Rosalin Priscilla Pardede (2020) The Effect of Training, Motivation and Leadership on Employee Job Satisfaction in Improving Employee Performance. With the research findings on

inadequate human resources, it is recommended that the Kotamobagu City Inspectorate include APIP in Technical Guidance or Coaching Clinic activities related to increasing APIP Capability in supervising village financial management through the Siswaskeudes Application. [10].

### ***Implementation***

Implementation of the utilization of the Village Financial Supervision Information System (Siswaskeudes) is carried out by installing the Siswaskeudes Application based on Permendagri Regulation Number 73 of 2020 article 26 paragraph (1) and (2) concerning village financial supervision and Supervisory Information Systems. The Siswaskeudes application was developed by the Deputy for Supervision of Regional Financial Management and Inspectorate General of the Ministry of Home Affairs, the Siswaskeudes application can assist APIP in determining the risks of village financial governance, conducting village financial supervision more effectively and efficiently, providing early warnings through village risk profiles, improving the quality of village government governance and to improve the quality of use of the Siswaskeudes application (Ramadhan & Priyanti, 2022) [11].

Based on the findings in the field through interviews, it was found that 1) The implementation of village financial supervision through the Siswaskeudes Application at the Kotamobagu City Inspectorate found that there were obstacles and obstacles in the implementation of village financial supervision through the Siswaskeudes Application since 2023 due to technical infrastructure factors, the Siswaskeudes database was not connected to SQL Server, this resulted in the audit stage not being able to be carried out systematically and in real time so that it could not conduct preliminary surveys and SPI tests; 2) The implementation of village financial supervision through the Siswaskeudes Application was not implemented due to constraints with the database system which caused the audit stages to not be carried out systematically and in real time by conducting preliminary surveys and SPI tests.

The implementation of village financial management through the Siswaskeudes Application has been implemented and used by the Kotamobagu City Inspectorate as a supervisory function of village financial management. The Siswaskeudes application is carried out in accordance with the work steps determined in the Village Financial Management Supervision work program and can be adjusted as needed with the aim of providing adequate assurance that village financial management has been carried out in accordance with the provisions.

The results of research related to the implementation of village financial supervision through the Village financial Supervision System (Siswaskeudes) at the Kotamobagu City Inspectorate found that there were obstacles and obstacles in the implementation of village financial supervision through the Siswaskeudes Application since 2023 due to technical infrastructure factors, the Siswaskeudes database was not connected to SQL Server, this resulted in the audit stages not being able to be carried out systematically and in real time so that it could not conduct preliminary surveys and SPI tests. Based on the Regulation of the Minister of Home Affairs Number 73 of 2020 Article 26 paragraph (1) (2) concerning Supervision of Village Financial Management and Information Systems as mandated to all APIP in Indonesia to use the Siswaskeudes Application which is an innovative development from BPKP which aims to realize in the supervision of village financial management, effectively and efficiently with a risk-based approach through Computer Assisted Audit Techniques (CBT).

APIP is mandated to utilize the Siswaskeudes Application in conducting supervision with the aim of supervision being more transparent, effective and efficient and to avoid fraud in village financial management resulting in fraud, Implementation is an effort to carry out plans

and policies that have been determined, by completing the needs of tools, people, places and time with the aim of implementing a plan that is carefully prepared and detailed.

Thus the implementation of supervision through the Siswaskeudes Application is very beneficial for users, namely APIP in accordance with the quotation of research results from Mubarok et al. (2024) that the role of the Inspectorate in supporting audit effectiveness requires supporting factors Social structure from the user's side, obstacles in implementation from the user's side, structural supporting factors for the administrative system from the application provider's side and obstacles in implementation from the Siswaskeudes application provider's side, it is hereby recommended that the Kotamobagu City Inspectorate immediately coordinate with relevant Stakholder to BPKP North Sulawesi Representative to follow up on findings that become obstacles to the implementation of village financial management through the Siswaskeudes Application that is not running.

The implementation of village financial supervision through the Siswaskeudes Application was not carried out due to constraints with the database system resulting in audit stages that could not be carried out systematically, namely not being carried out in real time, preliminary surveys and SPI tests so that they were carried out manually. Based on the Regulation of the Minister of Home Affairs Number 73 of 2020 Article 26 paragraph (1) (2) concerning Supervision of Village Financial Management and Information Systems as mandating all APIP in Indonesia to use the Siswaskeudes Application which aims to realize an effective and efficient audit of village financial management with a risk-based approach through Computer Assisted Audit Techniques (CBT) as in templete It has been arranged systematically with supervision in real time, namely through information retrieved, Real-time data systems often involve technology that enables rapid data processing and transmission and enables rapid response and action, according to the preliminary survey theory that the process of collecting data, analyzing data, and presenting preliminary data to support subsequent activities is carried out.

In the context of an audit, a preliminary survey is the first step taken by the auditor or APIP to understand the objectives, processes, risks, and controls related to the audit, this preliminary survey aims to develop an efficient and well-planned audit program. Furthermore, supervision by SPI test is a supervisory process carried out by SPI to evaluate and test the implementation of the risk management system. In accordance with quotations from the research results from Nur Isra Pratiwi (2023) that the role of the inspectorate in supervising village financial management is carried out with two factors, namely internal factors and external factors, with that to support the implementation of village financial supervision through the Siswaskeudes Application in a transparent, effective and efficient manner, based on the results of research findings it is recommended to the Kotamobagu City Inspectorate that the use of the Siswaskeudes Application be reactivated to achieve the objectives of supervision and good governance.

### ***Reporting***

Village financial supervision reporting is an activity carried out to ensure that village financial management is running properly, transparently, and accountably. Reporting on village financial management supervision carried out with the Siswaskeudes Application is supervision through an Information System that is utilized for APIP to carry out supervisory assignments transparently, effectively and efficiently (Mooduto & Karim, 2020) [12].

Based on the results of interviews in the field, it was found that 1) Supervisory reporting through the Siswaskeudes Application is not currently carried out by the Kotamobagu

City Inspectorate because it is still constrained by the Siswaskeudes Application database system that cannot be connected to the available SQL Server; 2) Reporting using the Siswaskeudes Application is not effective due to constraints in the Siswaskeudes database system which causes it to be unable to access other databases online.

Supervision of village financial management is outlined in a report containing findings and recommendations for improvement to be followed up by the Village Government and / or local government and then the Audit Report is reviewed in stages and signed by inspectors according to their respective authorities no later than 2 (two) weeks after the supervision is completed and submitted to the governor, regent / mayor, and / or village head with a copy of the inspector general of the Ministry. Results of Supervision of Village Financial Management Regional APIP Regency / City APIP. If there are indications of criminal acts of corruption, the head of the Ministry's APIP and the head of the provincial APIP and the head of the district / city APIP are required to report the results of the Village Financial Management Supervision to law enforcement officials.

The results of research related to the implementation of village financial reporting through the Siswaskeudes Application at the Kotamobagu City Inspectorate found that currently the Siswaskeudes Application database system cannot be connected to the available SQL Server, based on the Minister of Home Affairs Regulation Number 73 of 2020 Article 26 paragraph (1) (2) concerning Supervision of Village Financial Management and Information Systems mandates all APIP in Indonesia to use the Siswaskeudes Application which aims to realize an effective and efficient audit of village financial management with a risk-based approach through Computer Assisted Audit Techniques (TABK), Reporting in supervision is based on the results of activity evaluation and valid data and facts by conducting SPI supervision can analyze, supervise, examine, test and assess the implementation of the duties and responsibilities of the work unit and plan and determine the procedures and scope of supervision implementation.

SPI supervision theory is a process carried out continuously by leaders and employees to ensure organizational goals are achieved. SPI plays a role in ensuring compliance with applicable laws and regulations, ensuring integrity in every aspect of agency operations, preventing the risk of violating the law, maintaining the reliability of financial reporting, securing state assets with the aim of ensuring that organizational activities have been carried out in accordance with established benchmarks, SPI also aims to ensure the effectiveness of organizational administration, ensure the effectiveness of program and activity implementation, and ensure compliance with legislation, SPI's duties include carrying out tasks by compiling internal control risk maps. In accordance with research quotes from Sari et al. (2022) which discusses the implementation and role of SPI in risk management [13]. Thus, with the existence of obstacles and obstacles in reporting that have not been based on the results of activity evaluation and valid data and facts, it is recommended that the Kotamobagu City Inspectorate carry out village financial supervision through the Siswaskeudes Application by implementing the role of SPI in managing risks to match facts and be valid.

Reporting using the Siswaskeudes Application is not effective with constraints on the Siswaskeudes database system that cause it to not be able to access other databases online. This is not in accordance with the Regulation of the Minister of Home Affairs Number 73 of 2020 Article 26 paragraph (1) (2) concerning Supervision of Village Financial Management and Information Systems as mandating all APIP in Indonesia to use the Siswaskeudes Application which aims to realize an effective and efficient audit of village financial management with a risk-based approach through Computer Assisted Audit Techniques (CBT). According to the

theory of supervisory reporting includes several things such as, the report on the results of supervision must be submitted in writing to interested parties, the report must describe the identification of the period or condition being reported, the report must disclose the findings and their causes and the report must provide recommendations for actions to be taken to eliminate causal factors or minimize consequences.

The purpose of reporting is to convey information that is clear and easy to understand. In accordance with research quotes from Dilapanga et al. (2023) which discusses in their research on Village Financial Management Reporting and accountability [14]. With the constraints on reporting through the Siswaskeudes Application which is not effective due to constraints on the Siswaskeudes database system that cannot access other databases online. It is recommended that the Kotamobagu City Inspectorate coordinate with the BPKP representative of North Sulawesi regarding the Siswaskeudes Application database system.

### ***Follow-up of Village Financial Management Supervision***

Follow-up is an ongoing activity to ensure the implementation of the results of previous activities, follow-up reporting through the Siswaskeudes application can determine priority villages to be examined, formulate problem maps as a basis for further action, save inspection resources, produce Inspection Working Papers and Result Report Templates, Document the process and Report on the results of the inspection in an orderly and neat manner and Use the application as a dashboard of information on the results of supervision (Asmawati & Basuki, 2019) [15].

Based on the findings in the field through interviews with research informants, it was found that 1) Follow-up through the Siswaskeudes Application did not run effectively, causing the follow-up objectives to increase effectiveness and identify progress in implementing recommendations not in accordance with the progress of target achievements; 2) Follow-up through the utilization of the Siswaskeudes Application has not all been carried out in accordance with the plan, purpose and objectives because the Siswaskeudes Application is constrained by the data base system which causes a manual way of working and this hinders the achievement of follow-up objectives in implementing the recommendations of the supervision results; 3) With the constraints on the Siswaskeudes Application database system, the implementation of follow-up is carried out manually and follow-up on the inspection report is not made an official report only stated in the follow-up monitoring report which causes the follow-up process to be slow in progress in achieving the target.

Follow-up on reports on the results of supervision of village financial management through the Siswaskeudes Application is part of the reporting output resulting from a recapitulation of findings that presents information on findings, criteria, causes, consequences, suggestions, responses, and follow-up, this data is sourced from the Irjen Kemendagri and BPKP 2021 data.

Follow-up through the Siswaskeudes Application is not running effectively, causing the follow-up objectives to increase effectiveness and identify progress in implementing recommendations to not be achieved, based on the theory that supervisory follow-up is an activity carried out to implement supervisory recommendations which aims to increase effectiveness and identify progress in implementing audit recommendations.

Based on the Regulation of the Minister of Home Affairs Number 73 of 2020 Article 26 paragraph (1) (2) concerning Supervision of Village Financial Management and Information Systems as mandating all APIP in Indonesia to use the Siswaskeudes Application aims to realize an effective and efficient audit of village financial management, this contradicts the findings of

the research results that the Inspectorate did not supervise village financial management through the Siswaskeudes Application because it was constrained by the Siswaskeudes Application database system not connected to SQL Server. It is recommended that the Kotamobagu City Inspectorate and related Stakhoder immediately follow up on the findings of the constraints on the Siswaskeudes Application database system, Follow-up supervision of village financial management is carried out with the aim of achieving good governance, according to a quote from previous research by Ribka Priskila (2024) that the Effective Use of the Inspection Results Follow-Up Management Information System (SIMTLHP) is a supporting factor for good supervision and guidance [16].

Follow-up in the utilization of the Siswaskeudes Application has not all been carried out in accordance with the plan, purpose and objectives because the Siswaskeudes Application is constrained by the data base system so that the way it works is still manual, this hinders the achievement of follow-up objectives in implementing the recommendations of the supervision results.

Based on the Regulation of the Minister of Home Affairs Number 73 of 2020 Article 26 paragraph (1) (2) concerning Supervision of Village Financial Management and Information Systems as mandating all APIP in Indonesia to use the Siswaskeudes Application with the aim of realizing an effective and efficient audit of village financial management and with the utilization of the Siswaskeudes Application the plan, purpose and objectives of the follow-up are achieved.

With the obstacles in the Siswaskeudes Application database system resulting in the implementation of follow-up being carried out manually, thus the Kotamobagu City Inspectorate conducted a follow-up on the inspection report, no minutes were made, only stated in the follow-up monitoring report. Which causes the follow-up process to be slow in achieving progress, according to a quote from previous research by Ribka Priskila (2024) that the Effective Use of the Inspection Results Follow-Up Management Information System (SIMTLHP) is a supporting factor for good supervision and guidance.

Based on the Regulation of the Minister of Home Affairs Number 73 of 2020 Article 26 paragraph (1) (2) concerning Supervision of Village Financial Management and Information Systems that all APIPs in Indonesia are mandated to utilize the use of the Siswakeudes Application to assist the planning, implementation, reporting and follow-up processes of village financial management supervision.

#### **D. Conclusion**

Based on the results of the research and discussion described above, it can be concluded as follows:

Planning. 1) Planning for village financial supervision through the Siswaskeudes Application experiences obstacles and causes the Siswaskeudes Database System with Microsoft SQL server not to be connected so that the Siswaskeudes Application based on the Siskeudes Application database containing the Budget and Realization of the APBDesa in the Regency / Kotamobagu is not in sync with the Siswaskeudes Application online. 2) The utilization of the Siswaskeudes Application in the Kotamobagu City Inspectorate is not running due to the lack of personal who have Human Resources (HR) who have the ability to use the Siswaskeudes Application.

Implementation: 1) The implementation of village financial supervision through the Siswaskeudes Application at the Kotamobagu City Inspectorate found that there were obstacles and obstacles in the implementation of village financial supervision through the Siswaskeudes

Application since 2023 due to technical infrastructure factors, the Siswaskeudes database was not connected to SQL Server, this resulted in the audit stage not being able to be carried out systematically and in real time so that it could not conduct preliminary surveys and SPI tests. 2) The implementation of village financial supervision through the Siswaskeudes Application was not implemented due to constraints with the database system which caused the audit stages to not be carried out systematically and in real time by conducting preliminary surveys and SPI tests.

Reporting: 1) Reporting of supervision through the Siswaskeudes Application is not currently carried out by the Kotamobagu City Inspectorate because it is still constrained by the Siswaskeudes Application database system that cannot be connected to the available SQL Server. 2) Reporting using the Siswaskeudes Application is not effective with constraints on the Siswaskeudes database system that cause it to be unable to access other databases online.

Follow-up: 1) Follow-up through the Siswaskeudes Application did not run effectively, causing the follow-up objectives to increase effectiveness and identify progress in implementing the recommendations to not meet the progress of target achievements. 2) Follow-up through the use of the Siswaskeudes Application has not all been carried out in accordance with the plan, purpose and objectives because the Siswaskeudes Application is constrained by the data base system which causes a manual way of working and this hampers the achievement of follow-up objectives in implementing the recommendations of the supervision results. 3) With the constraints on the Siswaskeudes Application database system, the implementation of follow-up is carried out manually and follow-up on the inspection report is not made a minutes only stated in the follow-up monitoring report which causes the follow-up process to be slow in progress in achieving the target.

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