ABSTRACT

IMPLEMENTATION OF THE VILLAGE FINANCIAL SYSTEM IN IMPROVING THE MANAGEMENT OF VILLAGE FUND UTILIZATION IN* AIMAS *DISTRICT OF* SORONG *REGENCY

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Effective and accountable financial management is a fundamental prerequisite for successful village development. In Aimas *District,* Sorong *Regency, however, the implementation of such management faces persistent challenges, including limited capacity of village apparatus, inadequate infrastructure and internet access, low community participation, and weak oversight mechanisms. The implementation of the* Siskeudes *(Village Financial System) as a digital solution has not been fully effective, largely due to technical constraints and human resource limitations. This study aims to examine the effectiveness of* Siskeudes *implementation as well as identify both enabling and inhibiting factors.*

This study employed a qualitative descriptive approach, which included four main stages, namely research preparation, data collection, data analysis, and synthesis of research findings. Data sources included both primary and secondary materials.

The findings reveal that the implementation of Siskeudes *in* Aimas *District remains ineffective, hindered by limited human resource capacity, infrastructure constraints, insufficient community involvement, and weaknesses in reporting and supervision. The main obstacles include poor coordination, delays in verification processes, and low commitment arising from limited guidance and technical support. To enhance the effectiveness of* Siskeudes*, the study recommends strengthening human resource capacity through training, improving infrastructure, encouraging greater community participation, reinforcing the management team of* Siskeudes*, and advancing digitalization in reporting and accountability. To address existing barriers, this study also suggests establishing coordination forums, forming support teams for system operators, adopting application-based reporting mechanisms, and ensuring adequate budgetary and logistical support from village leadership.*

Keywords: Effectiveness, Implementation, Management, Village Funds

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