

CHAPTER 5

CONCLUSION AND RECOMMENDATION

5.1. Conclusion

Based on this research, the implementation of SISKEUDES at Panggunharjo village can be concluded into several points below:

1. Panggunharjo Village used SISKEUDES since 2015. SISKEUDES itself involved in planning process for village funds program as one elements in making village funds program. In term of managing village funds, SISKEUDES help the head of village in monitoring the funds movement. While for village treasurer, SISKEUDES help her to make every funds spent meet the budget plan. Last, the output from SISKEUDES used by the village government as one of several elements for constructing future village funds program planning. Even though the output of SISKEUDES is to general for village stakeholder, the village officials also attach the excel file for further detail data.
2. In the implementation, SISKEUDES help Panggunharjo village government stick the spendings for program to the budget constructed before. Besides control the spending, SISKEUDES help village government track the movement of funds that indicate the progress of the village funds program. Furthermore, the integrated system of SISKEUDES allow the village government conduct monthly evaluation for village funds program.

3. In term of challenges, the implementation of SISKEUDES only face minor challenges in running the software. The problems relatively can be solved in a short period of time, one of the examples is internet connection that can be solved by changing the connection. Beside internet connection, the small fonts on the SISKEUDES can be solved by print the data out into desirable size. Last, the miss in recording transactions still need to improve, since the correction process took a quiet long time and bureaucratic administration which took time and effort.

5.2. Research Implication

Implications of this research is become a suggestion and example for related government party in order to enhance the implementation of SISKEUDES in other villages. With SISKEUDES improvement, government can minimize the corruptions occur in village level and residents can monitor their village government performance and transparency.

5.3. Recommendations

Based on the conclusion explained above, the suggestion of this research are consists of points below:

1. Future researcher that focus on this topic expect to conduct research in broader level that takes more villages as the objects for the research. Future researcher

also can use this research as a reference and benchmark to conduct similar research in different region.

2. For other village governments, researcher expect to enhance human resource of their officials. Underqualified human resource can result to unfavorable performance including in running the SISKEUDES as reporting and recording financials aspects in a village.

