



## The Effectiveness of Electronic Government in the Application-Based Siskeudes in Paconne Village, Luwu Regency.

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### ARTICLE INFO

**Keywords:**  
Effectiveness,  
Electronic Government,  
SISKEUDES.

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### ABSTRACT

For the village government, the use of information technology for village-level financial management is becoming a new aspect of its duties and functions, one of which is finance. In order to support the effectiveness of e-government-based financial management through SISKEUDES, the government issued regulations in the form of Regulation No. 20 of 2018 on Rural Financial Management by the Minister of the Interior. The purpose of the siskeudes app is to achieve responsible and transparent village governance. This study uses qualitative and descriptive methods. This research uses the theory of organizational effectiveness in the application of organizational e-government by examining three indicators, namely structure, process and results. The results show that there are still differences in the application of e-government, so e-government fails to operate effectively.

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### 1. Introduction

The role of information and communication technology in all aspects of life, especially in the government sector, is growing rapidly. This is due to the need to improve performance requirements, one of which is urban to rural financial management. Today, the village government must use the village financial system (SISKEUDES) to create responsible financial statements to efficiently use time. The development of information technology is expected to process and manage information in a field that is not limited by distance and time.

The implementation of Law No. 6 on villages and its implementing regulations in 2014 requires village governments to be more independent in the management of the government and various natural resources (including village finance and wealth management). Therefore, the village government must be able to apply the principle of accountability in its governance, in which all purposes of village governance activities must be accountable to the village community in accordance with regulations (Aisha, S. 2018: 1). The government's policy is to increase the expenditure of rural funds, from 20 trillion rupiah in 2015 to 72 trillion rupiah in 2020, which is a form of the government's commitment to improving village development. On average, the village funds allocated to each village amounted to 858 million rupees to develop and enhance the capacity of the village community, which is to alleviate poverty and improve the quality of life of the villagers.

In 2016, Luwu Regency became one of the regions of South Sulawesi Province, which implemented an application-based rural financial system from ten provinces in Indonesia. In 2017, the number of Siskeudes applications from 74,954 villages across Indonesia reached 33.17% or 24,863. By December 31, 2019, the number of Siskeudes applications from all villages in Indonesia had increased by 95.06%. The Siskeudes version 2.0 application has been implemented in 71,249 villages in 417 districts/cities out of 74,954 villages in 434 districts/cities.

The Village Financial System Application (SISKEUDES) is designed in an integrated manner by using simple and user-friendly functions, so users can easily operate it. The purpose of the Siskeudes application is to ensure that rural financial management must be managed cleanly and transparently, especially financial management from rural funds.

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In 2020, the village finance that must be managed by the Paconne village government is the village fund with an amount of Rp732,999,000.- (seven hundred and thirty-two million nine hundred and ninety-nine thousand rupiahs), and in order to allocate the village fund, local government and others The grant provided by the institution amounts to Rp1,080,148,392.- (one billion eighty million one hundred forty-eight thousand three hundred and ninety-two rupiahs). The amount of funds that must be managed by the village is large and through the use of government-based electronic applications The Paconne Village Government is responsible for the country's financial system (SISKEUDES).

The application of government electronic products is not easy, and all the elements that support it will encounter limitations. From the initial observation, it is found that the development of government electronic applications based on application programs has not reached the best operating state, which can be judged from the following aspects :

- The village government still does not understand the structure used by the siskeudes application;
- In the process, the village government's willingness to use this application is low, which will affect the responsibilities and functions of application users;
- As a result, there is a lack of guidance and training for users of related applications

### 2. Literature Review

In this study, the author used Scott's theory to analyze the application programs based on e-government by looking at the process structure and outcome indicators, using the principles of organizational effectiveness.



Effectiveness is used as a benchmark to compare the process of planning and execution and the results obtained. Therefore, to determine whether a plan is effective, effective measures need to be taken. According to Campbell J.P. (1989: 121) of (Starawaji, 2009), there are several ways to measure effectiveness in general, the most important ones are as follows:

- a. Program success  
The effectiveness of the plan can be achieved by implementing the operational capabilities in the work plan based on the previously set goals. The success of the program can be evaluated from the process and mechanism of the activities carried out on the spot.
- b. Success of goals  
From the perspective of achieving goals, effectiveness is evaluated by focusing on output, which means that effectiveness can be measured by the degree of output level in the organization's policies and procedures to achieve established goals.
- c. Satisfaction with the program  
Satisfaction is an effectiveness criterion that refers to the success of the program in meeting the needs of users. Satisfaction is felt by users towards the quality of products or services produced. The more quality products and services provided, the higher the satisfaction felt by users, it can lead to benefits for institutions
- d. Input and output levels  
From the comparison between input (input) and output (output), the effectiveness of input and output levels can be seen. If the output is greater than the input, it can be said to be valid, and vice versa, if the input is greater than the output, it can be said to be invalid.
- e. Achievement of comprehensive goals  
The extent to which the organization fulfills its responsibilities to achieve its goals. In this case, it is a routine evaluation with as many individual criteria as possible, and can conduct routine evaluations of the effectiveness of the organization.

Therefore, the effectiveness of the plan can be implemented based on the goals set before the plan is formulated, and the operational capabilities of the plan when the plan is implemented. Comprehensively, the effectiveness can be interpreted as the organization's ability to achieve goals or objectives. The previously determined goal.

Based on the above method, Richard Scott (Richard Scott, 2001) believes that when determining the indicators of organizational effectiveness, standards for conceptualizing organizational performance should be determined. Three effective general indicators can be identified, namely structure, process and result (Donabedian 1966; Suchman 1967; Scott 1977, 2001, Hall 1999).

- a. Structures  
Structural indicators focus on the participants and human resources within the organization. This indicator is based on organizational aspects or characteristics of unexpected participants who have an effective impact on the organization. These indicators help determine the elements of competence by highlighting how the structure supports the organization to improve the efficiency of the organization. This structure can be understood as a supporter and inhibitor of organizational effectiveness.
- b. Processes  
Process indicators measure the quantity and quality of service, meaning the process of assessing effort rather than effect. Process indicators become an important part in the effectiveness of an organization how to see the extent to which a system moves in support of a service
- c. Outcomes  
Outcome indicators focus on specific characteristics of the objects the organization operates on, such as services and regulations. In addition, the results also show the organization's benefits in improving organizational efficiency. From the description above, the indicator of effectiveness of a goal where the standard is met the goals and objectives to be achieved and point to the extent to which an organization, programs, activities carry out functions optimally.

### 3. Research Model & Methodology

The researchers chose qualitative methods and descriptive methods when conducting this research. Qualitative methods use interviews, direct on-site observations, and written material analysis as the main data sources. The purpose of research through this qualitative method is to understand the phenomenon and work process that the research object is experiencing. This method uses descriptive technology to provide a systematic, practical and specific Fig for the implementation of the e-government-based rural financial system (Siskeudes) service in Paconne Village.

The data sources used to answer research questions are raw data and auxiliary data. The original data is the data obtained directly from the research site through observations and interviews with the public and competent authorities to provide information and information related to the research object. At the same time, the secondary data is the data that supplements the main data. Secondary data can be obtained through research literature, works, regulations, and literature related to research.

Data analysis is the process of systematically finding and summarizing data obtained from interviews, field records, and documents. Once the required data is obtained, it is then descriptively analyzed using qualitative techniques to describe the research technique. Miles and Huberman (Sugiyono, 2011: 91) proposed three steps for data analysis, namely data reduction, data collection and data verification.

### 4. Result of Research

#### 4.1 Overview

Paconne Village is one of the villages in North Belopa District, Luwu Regency District, South Sulawesi Province, with an area of 302km<sup>2</sup>. Paconne village is composed of 3 villages, namely Tante village, Paconne village and Posang village. Generally speaking, village income includes all the money received through the village account, which is the village's right in



1 (one) budget year and does not need to be repaid by the village. Village estimates are prepared based on the assumption that village income was realized in the previous year. The increase in estimates is based on the potential of the village's original source of income, part of the balance fund, financial assistance from the government, provincial and district governments, grants, and third-party donations. And village funds from the state budget.

In 2020, the budget of Pacone Village is Rp1,080,148,392,- (one billion eighty million one hundred forty-eight thousand three hundred and ninety-two rupiahs). The village plans and activities are:

- a. Village government implementation plan;
- b. Village Development Implementation Plan;
- c. Village Community Development Plan;
- d. Village Community Empowerment Plan.

According to Presidential Directive No. 3 on the development strategy of e-government in 2003, in order to implement the development of e-government, the government must take the necessary steps to build a management system, data processing, information management and workflow in the government environment by optimizing information technology use. Application development is one of the national e-government policies and strategies, that is, the implementation of system development through measurable and realistic stages.

E-government in general can be interpreted as the use of information and communication technology in government activities to support the provision of services more effectively, efficiently and transparently.

The development of e-government is to strive to develop the implementation of electronic-based services in order to effectively improve the quality of public services. The types of services provided by e-government can be divided into three stages, namely release, interaction and transaction. Information technology applications in the form of Siskeudes applications for villages have easy-to-use features that allow villages to operate easily. Normally, the Rural Financial System (Siskeudes) does not use the Internet network in its applications, it is based on the situation of the villages in Indonesia that do not have a good enough Internet network.



**Fig 1** Application of SISKEUDEDES

The rural financial system application (Siskeudes) is a development form of the rural financial management information system (SIMDA Desa) application in 2014-2015, and then it is completed by changing it to the rural financial system (SISKEUDEDES). This is done because the functionality in SIMDA Desa is not complete, so the application will be updated. Siskeudes manages all funding sources in apbDesa and generates reports for each funding source.

Paconne Village started to use the Rural Finance System (Siskeudes) application in 2016 as a new breakthrough in rural financial management. The central government distributes applications to local governments for free through DPMD of Luwu District. After applying to the village, technical guidance training related to the use of siskeudes applications was conducted.

The application of the Siskeudes app was tested in Mamasa Regency in 2015 and then implemented in 10 provinces in 2016, one of which is Luwu Regency. The implementation of the SISKEUDEDES application was not completed at the same time, but was carried out regularly in all villages in Indonesia from 2016 to 2019. The SISKEUDEDES application is managed by the village treasurer or the financial community.

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The trial was conducted by launching the simda desa application in Mamasa Regency on July 13, 2015. The application was one month after the SIMDA Desa application was converted to the SISKEUDEDES application on August 15, 2015. The module is used nationwide in the form of an added plan, followed by a letter from the Directorate General of Development of the Ministry of Trade to the Governor and Regent/Mayor to distribute SISKEUDEDES for free and promote the gradual development of SISKEUDEDES throughout the village, and then update the version of each application year.

## 4.2 Discussion

### a. Structures

Structure is an arrangement of activities that organize human resources to achieve goals. The structure in the organization is a network system of tasks, reports, working relationships, and communication, linking the work of individuals and groups (Schermehorn, 1999: 238). Therefore, this structure is a way of coordinating employees as part of the organization in a relatively fixed relationship, which greatly determines the mode of interaction, coordination, and task-oriented behavior.

In essence, the structure is to determine the role by determining the activities that must be taken to realize the vision,



mission and goals of the organization and its various parts, assigning the grouping of activities, granting permissions, and coordinating the relationship between permissions and information. Effective vertically and horizontally. This means that the structure determines how it is divided, grouped and coordinated.

Among the rural government agencies, the organizational structure of the rural government refers to the 2014 Rural Law No. 6, which mentions that the rural government is composed of the village chief and the village agency (village secretary, regional implementer and technical implementer). At present, the village has the right to manage its own family affairs and financial resources of the village.

For villages with less funds, the government has made innovative processing of information technology in the form of information applications to help villages manage their finances. The application is called the Village Financial System (Siskeudes). This is in line with Permendagri Regulation No. 20 on village-level financial management in 2018, which focuses on four things: planning, implementation, management, reporting, and accountability.

The structure looks at the human resources in the Paconne Village Government, in the form of educational background, the duties of every element of village financial management, and rules that support the application of siskeudes in Paconne Village. The results showed that the Paconne Village Government has a different background, namely top-noting schools and undergraduates. The charging of village devices is done through selection with a minimum of high school graduation. In addition, in the implementation of the siskeudes application does not involve all village devices in terms of village financial management it is in accordance with the regulation of the Regulation of the Minister of Home Affairs No. 20 of 2018 on Village Financial Management, and the Decision of the Head of Paconne Village No. 19 of 2020 concerning the Establishment of Village Financial Management Team (TPKD) paconne village in 2020, it is stated that the duties of:

**1) Holders of Village Financial Management Power**, in charge of:

- a) Establish policies on the implementation of village budget;
- b) Establish policies on the management of village property;
- c) Establish PTPKD;
- d) Establish a village treasurer;
- e) Establishing officers who manage village-owned baran;
- f) Approve the expenditure on activities stipulated in the village budget;
- g) Take actions that result in the expenditure of village budget.

**2) Technical Implementation Coordinator of Village Financial Management**, tasked with:

- 1) Develop and implement village budget management policy;
- 2) Develop and implement village property management policy;
- 3) Draft village regulations on village budgets, changes in village budgets and at the end of each fiscal year prepare a report on the accountability of the realization of village APB implementation;
- 4) Controlling the implementation of activities that have been stipulated in the village budget;
- 5) Develop reporting and accountability of village budget implementation;
- 6) Verify the evidence of receipt and expenditure of village budget; Dan
- 7) Ratify the budget liability letter.

**3) Implementing Activities**, in charge of:

- 1) Develop a plan for the implementation of activities for which it is responsible;
- 2) Carrying out activities and/or together with village community institutions that have been stipulated in the village budget;
- 3) Take expenditure actions that cause the budget burden of activity expenditures;
- 4) Controlling the implementation of activities;
- 5) Report the progress of the implementation of activities to the village head; Dan
- 6) Prepare budget documents on the expenses of the implementation of activities.

**4) The Treasurer** as intended is in charge of receiving, storing, depositing/paying, looking at the business, and responsible for the receipt of village income and village income expenditure in the framework of the implementation of village budget.

Through this division of tasks, the implementation of the village government through SISKEUDES for village financial management can be organized, so that each field can be performed in accordance with the established tasks

**b. Processes**

Processes are actions, creation and management activities carried out to achieve organizational goals. View the process of the organization's efforts to implement the management of the village financial system (SISKEUDES) in order to increase efficiency in e-government-based applications.

The process method is used as the efficiency of internal institutions. In an effective organization, internal processes can proceed smoothly, and existing activities can be carried out in a coordinated manner. In this process, we do not pay attention to the environment, but focus on activities that describe the effectiveness of the organization on the resources owned by the organization.

In this process, it can be said that the effectiveness of the use of information technology through the village financial system (SISKEUDES) meets the needs of village officials. What village officials especially need financially is a fast reporting and input process, as well as transparent and easy-to-use applications.

In this process, the village government is very well prepared for the financial management of the village through the siskeudes application, whether in terms of understanding, knowledge and good use, or in terms of compliance with the use of the reguasi-based SISKEUDES application.

The Siskeudes application generates output in the form of accessibility, application security and report quality. a) The accessibility in the SISKEUDES application will not take a long time and can be accessed in the shortest time at any time; b) The security of the data in this application is guaranteed, therefore, when you want to access SISKEUDES (Known only by the financial kaur), supported by the login function, it is difficult to be abused by other parties; c) The



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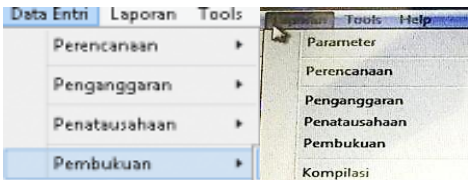
quality of the report related to report preparation must meet the stage of application, namely planning, budgeting, management and bookkeeping, in order to create a quality report. The various stages of the siskeudes application are supported by the Minister of the Interior's Regulation No. 20 of 2018 on the financial management of the village, and the carelessly input report (inconsistent with the stage) will be rejected.

**c. Outcomes**

The results not only speak to the organization, but are also related to the benefits and impacts provided to the organization, individuals, groups, and organizational environment. Information technology in the form of village financial system management application (SISKEUDES) has become a new part of all villages' financial implementation, one of which is Paconne Village. Before the implementation of SISKEUDES, the village government used excel and word to manually report. The length of time for creation depends on the size of the budget received by the village and the number of activities. The time required for manual production is usually 1 (one) month.

**Table 1**

Differences in Village Financial Management

Village Financial Management manually (Before)	Village Financial Management in the form of SISKEUDES application (After)
<ul style="list-style-type: none"> <li>Information related to village finances is limited.</li> <li>Manage village finances by using Microsoft word and excel.</li> <li>It takes a long time to manage the village's finances.</li> </ul>	<ul style="list-style-type: none"> <li>The application has the function of updating and updating, for example, in the parameter menu:</li> </ul>  <ul style="list-style-type: none"> <li>Easy to use, because in the siskeudes application, there is a function to enter data and report according to the financial management cycle of the village.</li> <li>The input is easy to complete (user friendly).</li> </ul> 

As can be seen from the above figure, the application-based e-government siskeudes application provides various conveniences for the financial management of the village. The clarity and ease of use of information become its own advantages. Therefore, it can be said that the effectiveness of village financial management through the SISKEUDES application is based on the needs of the village suitable for the village conditions.

**5. Conclusion**

In Paconne Village, siskeudes application-based electronic application is an application developed by the Finance and Development Supervision Agency and the Ministry of Interior of the Republic of Indonesia to help villages manage funds from various sources, including the National Budget (APBN) and The regional budget (APBD) and the wealth of the village. It can be seen from the following aspects that the application of siskeudes has been implemented correctly and effectively

**a. Structures**

In the structure of operating SISKEUDES, since the support of human resources is based on the needs of the village government, the understanding of the use of technology is very good, which has brought about changes in the quality of human resources. According to the Pakonne Village Decree (Decree No. 19 of 2020), tasks are clearly divided according to the tasks of establishing the village government, which involves the establishment of the Pakonne Village Financial Management Team (TPKD) in 2020. These rules and regulations are the reference for village financial management through the village financial system (SISKEUDES).

**b. Processes**

In SISKEUDES, the process is a step to realize the effectiveness of the organization in the financial management of the village through the SISKEUDES application, and when SISKEUDES is effectively implemented in Paconne Village, the process is based on applying through the financial management procedures of each village. In addition, the output provided in the form of application access will not take a long time, and the clarity and data security of the content in SISKEUDES can be directly felt. A good financial report was also issued because it is supported by an appropriate system compared to the information technology-based rural financial management.

**c. Outcomes**



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The result examines the overall changes before and after the existence of the siskeude application based on e-government. The village government accepts various well-run facilities of its users, inputs data, produces reports and generates responsible reports, and generates human resources mastering the technology.

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