

IMPLEMENTASI SISTEM KEUANGAN DESA DALAM UPAYA Mendukung TRANSPARANSI PENGELOLAAN KEUANGAN DI DESA BILA

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ABSTRAK

Aplikasi pengelolaan keuangan desa berupa Sistem Keuangan Desa (Siskeudes) yang disusun oleh Badan Pengawasan Keuangan dan Pembangunan bekerjasama dengan Kementerian Dalam Negeri digunakan untuk membantu dan memudahkan pemerintah desa dalam melakukan penyusunan pelaporan dan pertanggungjawaban laporan keuangan desa yang bertujuan agar pengelolaan keuangan desa dapat lebih efektif dan efisien

Penelitian ini merupakan jenis penelitian kualitatif. Teknik pengumpulan data yang digunakan dalam penelitian ini adalah observasi, wawancara, dan dokumentasi. Penelitian ini bertujuan untuk mengetahui Implementasi Sistem Keuangan Desa Dalam Upaya Mendukung Transparansi Pengelolaan Keuangan di Desa Bila. Adapun informasi dari penelitian ini yaitu Kepala Desa, Sekretaris Desa, Kaur Keuangan, dan Kaur Perencanaan.

Hasil penelitian ini menunjukkan bahwa implementasi Sistem Keuangan Desa di Desa Bila sudah sesuai dengan ketentuan. Namun masih terdapat beberapa kendala dalam pelaksanaan aplikasi Siskeudes di Desa Bila diantaranya *server error* pada saat jam kerja, keterbatasan Sumber Daya Manusia, hingga kurangnya pelatihan dalam mengoperasikan aplikasi Siskeudes. Upaya yang dilakukan Aparatur Pemerintah Desa dalam mendukung transparansi pengelolaan keuangan di Desa Bila sudah baik, karena Aparatur Pemerintah Desa sudah terbuka terhadap masyarakat dengan cara melaksanakan Musyarwarah Desa Musyawarah Pembangunan Desa, selain itu dengan memasang papan pemberitahuan Anggaran dan Belanja Desa (APBDes).

Kata Kunci: Sistem Informasi Akuntansi, Sistem Keuangan Desa, Transparansi

IMPLEMENTATION OF THE VILLAGE FINANCIAL SYSTEM IN AN EFFORT TO SUPPORT TRANSPARENCY OF FINANCIAL MANAGEMENT IN THE VILLAGE

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ABSTRACT

The village financial management application in the form of the Village Financial System (Siskeudes) prepared by the Financial and Development Supervisory Agency in collaboration with the Ministry of Home Affairs is used to assist and facilitate village governments in preparing village financial reports and accountability reports which aim to make village financial management more effective and efficient.

This research is a type of qualitative research. The data collection techniques used in this research are observation, interview, and documentation. This study aims to determine the Implementation of the Village Financial System in Efforts to Support Transparency in Financial Management in Bila Village. The information from this research is the Village Head, Village Secretary, Head of Finance, and Head of Planning.

The results of this study indicate that the implementation of the Village Financial System in Bila Village is in accordance with the provisions. However, there are still several obstacles in the implementation of the Siskeudes application in Bila Village, including server errors during working hours, limited human resources, and lack of training in operating the Siskeudes application. The efforts made by the Village Government Apparatus in supporting the transparency of financial management in Bila Village are good, because the Village Government Apparatus has been open to the community by carrying out the Village Development Deliberation Musyarwarah, in addition to installing a notice board for the Village Budget and Expenditure (APBDes).

Keywords : *Accounting Information System, Village Financial System, Transparency*