Abstrak

Penelitian ini bertujuan untuk menganalisis penerapan Siskeudes dalam mewujudkan transparansi dan akuntabilitas penggunaan dana desa di kantor desa tualango bahwa Siskeudes menggunakan instrumen dalam meningkatkan tata kelola keuangan desa yang merupakan langkah positif memperkuat transparansi dan akuntabilitas di tingkat desa. Penelitian ini menggunakan metode pendekatan deskriptif kualitatif dengan teknik penggumpulan data melalui observasi, wawancara dan dokumentasi. Hasil penelitian ini menunjukkan penerapan Siskeudes di desa tualango telah berjalan secara administratif dalam penyusunan laporan keuangan desa berdasarkan permendagri nomor 113 tahun 2014. Namun penerapannya belum sepenuhnya optimal dalam mewujudkan transparansi karena informasi penggunaan dana desa belum disampaikan secara terbuka dan mudah diakses oleh masyarakat. Penerapan siskeudes juga belum sepenuhnya mampu mendukung terwujudnya akuntabilitas pengelolaan dana desa karena pertanggungjawaban masih terbatas pada pemerintah desa melibatkan masyarakat secara maksimal. Keterbatasan kemampuan aparatur desa pada pengoperasikan aplikasi serta gangguan jaringan internet yang menghambat optimalisasi penggunaan Siskeudes.

Kata kunci: *Siskeudes, transparansi, akuntabilitas, pengelolaan dana desa*

Abstract

This study aims to analyze the implementation of the Village Financial Management System (Siskeudes) in achieving transparency and accountability in the use of village funds at the Tualango Village Office. The Siskeudes system is used as an instrument to improve village financial governance, a positive step in strengthening transparency and accountability at the village level. This study used a qualitative descriptive approach with data collection techniques through observation, interviews, and documentation. The results indicate that the implementation of Siskeudes in Tualango Village has been running administratively, including the preparation of village financial reports, based on Minister of Home Affairs Regulation No. 113 of 2014. However, its implementation has not been fully optimized in achieving transparency because information on the use of village funds has not been disclosed openly and easily accessible to the public. The implementation of Siskeudes has also not fully supported the realization of accountability in village fund management because accountability is still limited to the village government, which involves the community optimally. Limited capabilities of village officials in operating the application and internet network disruptions hamper the optimal use of Siskeudes.

Keywords*: Siskeudes, transparency, accountability, village fund management*