

ABSTRAK

IMPLEMENTASI SISTEM KEUANGAN DESA (SISKEUDES) UNTUK MEWUJUDKAN TRANSPARANSI DAN AKUNTABILITAS PENGELOLAAN KEUANGAN DESA

(Studi kasus di desa Tasain, Kecamatan Raimanuk, Kabupaten Belu, Nusa Tenggara Timur)

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Sistem Keuangan Desa (SISKEUDES) merupakan aplikasi yang dikembangkan untuk mendukung pengelolaan keuangan desa yang transparan dan akuntabel. Penelitian ini bertujuan untuk menganalisis implementasi SISKEUDES dalam mewujudkan transparansi dan akuntabilitas pengelolaan keuangan desa serta mengidentifikasi kendala yang dihadapi perangkat desa. Penelitian dilakukan di Desa Tasain, Kecamatan Raimanuk, Kabupaten Belu, Nusa Tenggara Timur.

Metode penelitian yang digunakan adalah kualitatif deskriptif. Data diperoleh melalui wawancara dengan Kepala Desa, Sekretaris Desa, Bendahara Desa, dan Badan Permusyawaratan Desa, serta didukung oleh dokumentasi pengelolaan kegiatan desa. Analisis data dilakukan melalui reduksi data, penyajian data, dan penarikan kesimpulan.

Hasil penelitian menunjukkan bahwa implementasi SISKEUDES di Desa Tasain mampu mewujudkan transparansi pengelolaan keuangan desa melalui keterbukaan informasi sejak tahap perencanaan hingga pelaporan kepada masyarakat. Akuntabilitas pengelolaan keuangan desa diwujudkan melalui pencatatan transaksi yang tertib dan terintegrasi dalam sistem, penggunaan pembayaran non-tunai, serta penyusunan laporan keuangan sesuai ketentuan yang berlaku. Namun, penerapan SISKEUDES masih menghadapi kendala berupa keterbatasan sumber daya manusia yang menguasai aplikasi secara teknis. Selain itu, keterbatasan infrastruktur jaringan internet yang belum stabil turut memengaruhi optimalisasi penggunaan sistem.

Kata Kunci: Sistem Keuangan Desa, Transparansi, Akuntabilita

ABSTRACT

IMPLEMENTATION OF THE VILLAGE FINANCIAL SYSTEM (SISKEUDES) TO ACHIEVE TRANSPARENCY AND ACCOUNTABILITY IN VILAGE FINANCIAL MANAGEMENT

(Case Study in Tasain Village, Raimanuk Subdistrict, Belu Regency, East Nusa Tenggara)

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The Village Financial System (SISKEUDES) is an application developed to support transparent and accountable village financial management. This study aims to analyze the implementation of SISKEUDES in realizing transparency and accountability in village financial management and to identify the obstacles faced by village officials. The study was conducted in Tasain Village, Raimanuk Subdistrict, Belu Regency, East Nusa Tenggara.

The research method used was descriptive qualitative. Data were obtained through interviews with the Village Head, Village Secretary, Village Treasurer, and Village Consultative Body, and supported by documentation of village activity management. Data analysis was carried out through data reduction, data presentation, and conclusion drawing.

The results of the study show that the implementation of SISKEUDES in Tasain Village has been able to realize transparency in village financial management through information disclosure from the planning stage to reporting to the community. Accountability in village financial management is realized through orderly and integrated transaction recording in the system, the use of non-cash payments, and the preparation of financial reports in accordance with applicable regulations. However, the implementation of SISKEUDES still faces obstacles in the form of limited human resources who are technically proficient in the application. In addition, limited and unstable internet infrastructure also affects the optimal use of the system.

Keywords: Village Financial System, Transparency, Accountability