

ABSTRAK

ANALISIS PENERAPAN APLIKASI SISTEM KEUANGAN DESA DALAM MEWUJUDKAN AKUNTABILITAS KEUANGAN DESA (Studi Kasus di Desa Margototo dan Desa Margosari, Kecamatan Metro Kibang, Kabupaten Lampung Timur)

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Ketidaksesuaian anggaran keuangan dengan volume kegiatan terlaksana di Desa Margosari dan Margototo sejalan dengan problematika korupsi dana desa di Indonesia yang angkanya terus meningkat. Hal tersebut menimbulkan pertanyaan bagaimana penerapan aplikasi SISKEUDES terhadap akuntabilitas keuangan desa. Tujuan penelitian ini adalah untuk mengetahui penerapan aplikasi SISKEUDES terhadap akuntabilitas keuangan desa.

Penelitian ini menggunakan teori akuntabilitas oleh Rizal Djalil yaitu meliputi indikator integritas keuangan, pengungkapan, dan ketaatan. Metode yang digunakan ialah metode kualitatif deskriptif melibatkan data primer dan data sekunder melalui proses observasi dan wawancara mendalam terhadap pemerintah desa, Badan Permusyawaratan Desa serta masyarakat desa di kedua Desa Margototo dan Margosari dan didukung pula dengan dokumentasi pendukungnya.

Hasil penelitian, aspek integritas keuangan terlaksana optimal dengan SISKEUDES yang memudahkan aparat melakukan pencatatan keuangan. Aspek pengungkapan belum optimal karena keterbatasan akses masyarakat terhadap informasi keuangan belum teratasi oleh SISKEUDES. Aspek ketaatan optimal, dengan penerapan SISKEUDES yang mendorong pengelolaan yang tertib administrasi dan patuh hukum. Aplikasi ini belum optimal dalam penerapan asas transparansi karena informasi keuangan belum terbuka kepada masyarakat. Asas partisipatif belum optimal, ditandai dengan rendahnya partisipasi masyarakat. Asas akuntabel belum optimal karena proses masih manual dengan tingkat partisipasi rendah. Penerapan asas tertib berjalan optimal, dengan SISKEUDES memastikan pengelolaan keuangan sesuai peraturan dan meningkatkan kepatuhan administratif. Namun, disiplin anggaran belum optimal, terlihat dari adanya selisih antara anggaran yang direncanakan dan realisasi meskipun menggunakan SISKEUDES.

Kata Kunci : SISKEUDES, Akuntabilitas, Keuangan Desa

ABSTRACT

ANALYSIS OF THE APPLICATION OF VILLAGE FINANCIAL SYSTEM APPLICATION IN REALISING VILLAGE FINANCIAL ACCOUNTABILITY

**(Case Study in Margototo Village and Margosari Village, Metro Kibang
District, East Lampung Regency)**

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The mismatch between the financial budget and the volume of activities carried out in Margosari and Margototo Villages is in line with the problem of corruption of village funds in Indonesia, whose numbers continue to increase. This raises the question of how the application of SISKEUDES application on village financial accountability. The purpose of this study was to determine the application of the SISKEUDES application to village financial accountability. This study uses the theory of accountability by Rizal Djalil, which includes indicators of financial integrity, disclosure, and compliance. The method used is descriptive qualitative method involving primary data and secondary data through the process of observation and in-depth interviews with the village government, Village Consultative Body and village community in both Margototo and Margosari Villages and supported by supporting documentation. The results of the study show that the financial integrity aspect is optimised by SISKEUDES, which makes it easier for officials to record finances. The disclosure aspect is not optimal because limited public access to financial information has not been resolved by SISKEUDES. The aspect of compliance is optimal, with the application of SISKEUDES that encourages orderly administrative and law-abiding management. This application has not been optimal in applying the principle of transparency because financial information has not been open to the community. The participatory principle is not optimal, characterised by low community participation. The principle of accountability is not yet optimal because the process is still manual with a low level of participation. The implementation of the principle of order is optimal, with SISKEUDES ensuring financial management according to regulations and improving administrative compliance. However, budget discipline is not yet optimal, as seen from the difference between the planned and realised budgets despite using SISKEUDES.

Keywords: SISKEUDES, Accountability, Village Finance