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Application of Computerized Accounting System (Village Financial System) in Village Fund Management

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Abstract

This study aims to evaluate the application of the Village Financial System (Siskeudes) in improving transparency and accountability of Village Fund Management in Wonokarto VillageWonokarto. Qualitative research with a case study approach uses data from the analysis of APBDes documents, interviews with key informants (village heads, village officials, and communities), and participant observation. The results show that Siskeudes has increased transparency through real-time monitoring of financial transactions and centralized data access. The publication of financial reports on websitethe village website also supports transparency, although community participation in supervision still needs to be improved. Optimal budget absorption shows the effectiveness of planning and implementing programs. In conclusion, Siskeudes contributes to a more accountable and transparent Village Fund Management in Wonokarto villageWonokarto, but its success depends on human resource capacity and literasidigital literacy. Further research is recommended to assess the impact of Siskeudes on community empowerment and participation in surveillance.

Keywords: *Financial System' Village Fund' Village*

Abstrak

Penelitian ini bertujuan untuk mengevaluasi penerapan Sistem Keuangan Desa (Siskeudes) dalam meningkatkan transparansi dan akuntabilitas Pengelolaan

Dana Desa di Desa Wonokarto. Penelitian kualitatif dengan pendekatan studi kasus ini menggunakan data dari analisis dokumen APBDes, wawancara dengan informan kunci (kepala desa, perangkat desa, dan masyarakat), serta observasi partisipan. Hasil penelitian menunjukkan bahwa Siskeudes telah meningkatkan transparansi melalui pemantauan transaksi keuangan secara real time dan akses data terpusat. Publikasi laporan keuangan pada website desa juga mendukung transparansi, meskipun partisipasi masyarakat dalam pengawasan masih perlu ditingkatkan. Penyerapan anggaran yang optimal menunjukkan efektivitas perencanaan dan pelaksanaan program. Kesimpulannya, Siskeudes berkontribusi terhadap Pengelolaan Dana Desa yang lebih akuntabel dan transparan di Desa Wonokarto, namun keberhasilannya bergantung pada kapasitas sumber daya manusia dan literasi digital. Penelitian lebih lanjut direkomendasikan untuk mengkaji dampak Siskeudes terhadap pemberdayaan masyarakat dan partisipasi dalam pengawasan.

Kata Kunci: ***Sistem keuangan, dana desa, desa***

Introduction

Since the enactment of Law No. 6 of 2014 on villages, there have been significant changes in the management of budgets and resources at the village level in Indonesia. This law gave villages greater autonomy, allowing them to manage funds and resources independently. In 2023, the allocation of village funds will reach Rp70 trillion, a figure that reflects the central government's commitment to supporting the development and empowerment of rural communities. [1] However, with the amount of funds allocated, there is a challenge that is no less great, namely the need for transparency and accountability in the management of these funds. Rural communities, as key stakeholders, must have the ability to monitor and evaluate the use of funds in order to ensure that the allocation actually provides optimal benefits for local development.[2]

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[1] Sarnita Sadya, "Anggaran Dana Desa Meningkat Jadi Rp70 Triliun pada 2023," Data Indonesia: Data Indonesia for Better Decision. Valid, Accurate, Relevant, diakses 5 Desember 2024, https://dataindonesia.id/ekonomi/detail/anggaran-dana-desa-meningkat-jadi-rp70-triliun-pada-2023.

[2] A. Sayuti, "Rekonstruksi Sistem Pengawasan Pemerintahan Desa Berdasarkan Undang-undang Nomor 6 Tahun 2014 Tentang Desa Berbasis Prinsip Good Village Governance," 2014, https://www.semanticscholar.org/paper/Rekonstruksi-Sistem-Pengawasan-Pemerintahan-Desa-6-Sayuti/3a67de1534f58a07a437a6f61d74c29456225914.

In this context, the use of a computerized accounting system becomes a very relevant solution. This system not only serves to increase efficiency and effectiveness in the management of village funds, but also plays an important role in minimizing human errors that often occur in financial recording and reporting.[3] With a computerized system, every transaction can be recorded in real-time, which allows faster and more accurate access to information for all parties concerned. This is in line with the mandate of the Minister of finance regulation which regulates the management of village funds in a transparent and accountablemanner. The implementation of a computerized accounting system is expected to speed up the process of submitting reports to the community, so that they can be more actively involved in monitoring the use of village funds.[4] Thus, this study aims to explore how the implementation of a computerized accounting system can improve transparency and accountability in the management of village funds, as well as its impact on the empowerment of rural communities as a whole. This research is expected to contribute significantly to better understanding and practice of village fund management, as well as being a reference for public policy in the future.

In Wonokarto VillageWonokarto, the implementation of a computerized accounting system is expected to strengthen village governance. This will encourage active community participation in monitoring the use of village funds, as well as increase public confidence in the village government. With better transparency, it will be easier for people to understand how village funds are used for programs that have a direct impact on their well-being. Furthermore, this study aims to evaluate the impact of the application of a computerized accounting system on the management of village funds in Wonokarto VillageWonokarto. By understanding the challenges and opportunities that exist, it is expected that this study can provide recommendations for improving the village financial management system in the future. This research is not only relevant for Wonokarto villageWonokarto, but also can be a model for other villages in Indonesia in optimizing the management of village funds effectively and efficiently through the village financial system (Siskeudes).

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[3] Imamatin Listya Putri, "Analisis Penerapan Akuntansi dan Sistem Informasi Dana Desa: Studi Kasus Desa Banyuputih Kecamatan Banyuputih Kabupaten Situbondo," *Mazinda : Jurnal Akuntansi, Keuangan, dan Bisnis* 1, no. 2 (20 Agustus 2023): 75–81, https://doi.org/10.35316/mazinda.v1i2.3422.

[4] PuskoMedia Indonesia, "Transparansi Dana Desa: Regulasi dan Implementasinya," *PuskoMedia Indonesia* (blog), 19 Maret 2024, https://www.puskomedia.id/blog/regulasi-transparansi-dana-desa/.

THEORETICAL BASIS

Village Financial Management Theory

Village financial management theory is a conceptual framework that underlies the practice of managing financial resources at the village level. More than just recording financial transactions, this theory includes strategic planning, operational implementation, and transparent and accountable accountability, all for the sake of achieving the Village Development Goals set out in the village Medium-Term Development Plan (RPJMDes) and Village Government Work Plan (RKPDes).[5] This theory emphasizes the importance of integration between careful planning, efficient implementation, and participatory supervision to ensure the effective use of village funds and have a positive impact on community welfare. [6] Effective village financial management starts **perencanaan**with comprehensive planning. This stage involves analyzing community needs, identifying development priorities, and preparinga measurable, realistic, and aligned village budget (APBDes) with RPJMDes and RKPDes. This planning process ideally involves active community participation through village deliberations, discussion forums, or other mechanisms that ensure the representation of the voice of all residents.[7] Transparency in the planning process is crucial, with budget information easily accessible by the public through various media, such as information boards at village officeswebsite, village websites, or *mobile* yang *user-friendly mobile applications.*

After the APBDes is passed, **the implementation phase** begins. It includes the disbursement of funds, the procurement of goods and services, as well as the implementation of development activities in accordance with the agreed plan. A strong internal control system is key at this stage, ensuring that every financial transaction is recorded accurately and in accordance with applicable rules.[8] The use of computerized accounting systems can increase efficiency and

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[5] Didik Sukriono, "Penyusunan dan Penetapan Rencana Pembangunan Jangka Menengah Desa dan Rencana Kerja Pemerintah Desa," *Jurnal Ilmiah Pendidikan Pancasila dan Kewarganegaraan* 6, no. 1 (27 Juni 2021): 92, https://doi.org/10.17977/um019v6i1p92-100.

[6] Rina Sulistyowati dan Rita Nataliawati, "Analisis Akuntabilitas, Transparansi, Dan Partisipasi Masyarakat Dalam Pengelolaan Keuangan Dana Desa," *Owner* 6, no. 2 (3 April 2022): 1798–1811, https://doi.org/10.33395/owner.v6i4.819.

[7] Galih Wicaksono dkk., *Teori Akuntansi* (Global Eksekutif Teknologi, 2022).

[8] Dwi Ekasari Harmadji dkk., *Analisis Laporan Keuangan* (Eureka Media Aksara, 2024), https://repository.penerbiteureka.com/publications/567734/.

transparency in financial recording and reporting. In addition, regular monitoring and internal and external audit mechanisms are needed to ensure accountability and prevent irregularities.[9]

Neat and systematic administration is the heart of Village Financial Management. All financial transactions must be recorded in detail and organized in the general cash book and other ledgers, in accordance with applicable accounting standards. An integrated and computerized recording system will simplify the process of reporting and analyzing financial data.[10] Tahap **The reporting phase** involves the preparation of financial statements on a regular basis, either monthly, quarterly, or annual reports. This report should be prepared in a transparent and understandable manner by the community, so that they can monitor the use of village funds. Apbdes realization Accountability Report APBDesmust be submitted regularly to the Regent / mayor through the sub-district, and published openly to the public.[11]

Finally, **accountability** is a crucial stage that ensures village Government Accountability. This includes accountability mechanisms to the community, either through public forums, village meetings, or other mechanisms that allow the community to provide input and assess the performance of the village government.[12] The audit process, both internal and external, is also an important part of this accountability. The main principles that animate the theory of village financial management include transparency, participation, accountability, efficiency, economy, effectiveness, and compliance with laws and regulations.[13] However, challenges remain, such as the lack of Human Resource (HR) capacity at the village level, lack of community participation, and technological constraints. Therefore, efforts to increase human resources capacity through training and education, as well as the use of information and Communication Technology (ICT) are very important to support better and sustainable village

[9] Harmadji dkk.

[10] Muhammad Syam Kusufi dkk., *Sistem Informasi Penganggaran Keuangan Daerah* (Eureka Media Aksara, 2024), https://repository.penerbiteureka.com/publications/586382/.

[11] Habibi Adhawiyah, "Kedudukan Keuangan Daerah Dalam Sistem Pengelolaan Keuangan Negara Menurut Undang-Undang Nomor 17 Tahun 2003 Tentang Keuangan Negara (Studi Kasus Di Kabupaten Langkat)," t.t.

[12] Wilfridus Amleni, Handrianus Mentu, dan Yeremias Lake, "Pengaruh Transparansi, Partisipasi Dan Akuntabilitas Terhadap Pengelolaan Dana Desa Di Desa Lanaus Kecamatan Insana Tengah Kabupaten Timor Tengah Utara," *Jurnal Manajemen Bisnis Dan Organisasi* 1, no. 1 (2022): 30–36.

[13] Sayuti, "Rekonstruksi Sistem Pengawasan Pemerintahan Desa Berdasarkan Undang-undang Nomor 6 Tahun 2014 Tentang Desa Berbasis Prinsip Good Village Governance."

financial management. Thus, the theory of village financial management is not only a legal framework, but also a practical guide to achieving sustainable and equitable village development.

Theory Of Accounting Systems

Accounting systems theory is a framework that describes how financial information is collected, processed, processed, and communicated within an organization. More than simply recording transactions, modern accounting systems act as vital information systems, providing data and information crucial to strategic and operational decision-making, and supporting oversight and accountability.[14] This system is designed to measure performance, control management, and ensure compliance with applicable laws and regulations. Various interested parties, including management, investors, creditors, and governments, rely on the information generated by the accounting system to make informed and responsible decisions.

Accounting systems can be classified into several types, ranging from simple manual systems to sophisticated computerized systems, such *as Enterprise Resource Planning (ERP) or* sistem berbasis *cloud-based systems*. Manual systems, although still used in some small organizations, have limitations in terms of efficiency, accuracy, and data security. In contrast, computerized systems offer a variety of advantages, including increased efficiency, higher accuracy, better data accessibility, and more advanced data analysis capabilities.[15] The choice of the right type of accounting system depends on the size of the organization, operational complexity, and available resources. An accounting system consists of several main components that interact with each other: forms (such as invoices, cash-out/in receipts, purchase Notes), records (General Journals, specialized journals, ledgers), procedures (the steps in the accounting cycle, including income, expense, and inventory cycles), hardware and software (computers, servers, accounting software, databases), and human resources (accountants, skilled financial administration staff). These components work in an integrated

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[14] A. Alfiani dan S. D. Estiningrum, "Pengaruh Akuntabilitas, Transparansi dan Sistem Akuntansi Keuangan Desa dalam Pengelolaan Keuangan Desa," *Ekuitas: Jurnal Pendidikan …*, 2021, https://ejournal.undiksha.ac.id/index.php/EKU/article/view/36125.

[15] Petrichia Ervelyn Lollo dkk., "Pengelolaan Dana Desa untuk Meningkatkan Kesejahteraan Masyarakat di Desa Mata Air Kecamatan Kupang Tengah Kabupaten Kupang," *COMSERVA : Jurnal Penelitian dan Pengabdian Masyarakat* 3, no. 09 (23 Januari 2024): 3694–3705, https://doi.org/10.59141/comserva.v3i09.1170.

manner to ensure a smooth accounting process and produce accurate and reliable financial information.[16]

The main purpose of an accounting system is to provide relevant, reliable, and timely financial information to support decision-making. These objectives include the provision of accurate financial statements (balance sheet, income statement, cash flow statement) to management and external parties, facilitation of supervision of the use of resources and organizational performance, fulfillment of reporting obligations in accordance with applicable accounting standards (such as SAK ETAP or IFRS), and improvement of operational efficiency through automation and optimization of processes.[17] The accounting system also plays an important role in operational planning and control, evaluating the performance of management and employees, and ensuring compliance with laws and regulations. Processes in the accounting system include transaction identification, recording transactions in journals, classifying transactions by Category, processing data to generate financial statements, and preparing financial statements to be submitted to management and external parties. Robust internal control mechanisms are implemented at every stage of the process to ensure accuracy, security, and data integrity.

The benefits of implementing an effective accounting system are vast. The system enables data-driven decision - making, increases transparency and accountability in financial management, strengthens internal controls through systematic record-keeping and structured audit procedures, and ultimately contributes to increased operational efficiency and more effective decision-making. The use of information technologies, such as big data analytics and artificial intelligence, further enriches the capabilities of modern accounting systems in providing valuable insights to organizations. Thus, the theory of accounting systems is not just a theoretical framework, but also a practical guide to building a reliable financial information system and supporting the success of the organization.[18]

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[16] A. Arianto dan A. Kahpi, "Efektivitas Aplikasi Sistem Keuangan Desa (SISKEUDES)," *Alauddin Law Development Journal*, 2020, http://journal.uin-alauddin.ac.id/index.php/aldev/article/view/15384.

[17] R. Hayati, "Efektifitas Penerapan Aplikasi Sistem Keuangan Desa (Siskeudes) Di Kecamatan Muara Harus Kabupaten Tabalong," *PubBis: Jurnal Pemikiran dan Penelitian …*, 2021, http://www.jurnal.stiatabalong.ac.id/index.php/PubBis/article/view/450.

[18] Fadjarini Sulistyowati dkk., "Pemanfaatan Sistem Informasi Desa (SID) untuk Mewujudkan Smart Village di Kalurahan Panggungharjo DIY (Utilization Of Sistem Informasi Desa (SID) To Realize Smart Village In Kalurahan Panggungharjo, Sewon, Bantul, di

Village Financial System

Village Financial System (SIKEUDES) is an integrated system designed to organize and manage village finances effectively, efficiently, transparently, and accountably. More than just a mechanism for recording financial transactions, SIKEUDES is at the heart of good village governance, supporting sustainable development, and ensuring the optimal use of village funds for the welfare of the community. SIKEUDES integrates various components, involves various stakeholders, and is guided by the principles *of good governance*, including transparency, accountability, participation, and responsibility.[19]

SIKEUDES includes three main interrelated components: village income, village expenditure, and asset and debt management. Village revenues come from various sources, including local taxes (such as the United Nations, restaurant Tax, Service Levy), transfer funds from the central government (village funds, general allocation funds, special allocation funds), financial assistance from provincial/district/city governments, and other village revenue (PADes), such as rural productive economic enterprises. Effective revenue management involves careful planning, accurate records, and internal control mechanisms to prevent irregularities.[20]

Village expenditure covers all costs incurred to finance various village development programs and activities, including infrastructure development (roads, irrigation, sanitation), community empowerment (skills training, micro, small, and Medium Enterprises Development), Public Services (Health, Education, Government Administration), and other activities that support welfare society. The management of expenses must be carried out efficiently and effectively, in accordance with the agreed budget plan and taking into account the principles of economy and efficiency.

YOGYAKARTA)," *Jurnal Ilmu Pengetahuan dan Teknologi Komunikasi* 23, no. 2 (2021): 213–26, https://doi.org/10.33164/iptekkom.23.2.2021.213-226.

[19] S. B. Kurniawan dan A. S. Priambodo, "Evaluasi Efektifitas Pengelolaan Keuangan Desa dengan Penggunaan Aplikasi Sistem Keuangan Desa (Siskeudes)" (books.google.com, 2022), https://books.google.com/books?hl=en\&lr=\&id=sa2gEAAAQBAJ\&oi=fnd\&pg=PP1\&dq=efektivitas+sistem+pengelolaan+keuangan+desa\&ots=alcRhnHaVh\&sig=5ydC8pXlvmobDbVG84olwtTXpBo.

[20] Muhammad Dimas Risqi dan Mardi Murahman, "Efektivitas Penggunaan Sistem Keuangan Desa (SISKEUDES) dalam Pengelolaan Dana Desa," *DEMOKRASI* 3, no. 1 (20 Maret 2023), https://doi.org/10.36269/dmkr.v3i1.1440.

The management of village assets (land, buildings, equipment, and other assets) and debts and receivables are an integral part of SIKEUDES. An accurate and up-to-date inventory of assets, as well as orderly management of debts and receivables, are essential to maintain the financial health of the village and ensure the sustainability of development. Fungsi utama The main functions of SIKEUDES are to organize village financial management in a structured and systematic manner, increase accountability and transparency in the use of village funds, and support participatory and sustainable development planning.[21] The main objectives are to maintain village financial stability, prevent budget deficits, increase transparency and access to public information on village finances, improve financial management performance, and empower communities in the planning and supervision process.

The implementation of SIKEUDES includes several stages: preparation of the village budget (based on RPJMDes and RKPDes, with active participation of the community through village deliberations), implementation of activities (in accordance with the agreed budget plan, with a transparent and accountable mechanism for procurement of goods and Servicesakuntabel), Administration (systematic and accurate recording of financial transactions, using an accounting system integrated), and reporting (preparation of financial statements periodically and transparently, to be accessed by the public and local governments).[22] Although SIKEUDES offers many benefits, challenges remain, including lack of human resource capacity at the village level, lack of community participation in the planning and supervision process, and technological constraints. Efforts to increase human resources capacity through training and education, increase community participation through socialization and education, and the use of information technology (such as the SISKEUDES application or similar systems) are very important to overcome these challenges and realize better Village Financial Management. Thus, SIKEUDES is not only a financial administration system, but also a key instrument to achieve sustainable and equitable village development.

METHOD

[21] Arum Rikno Ambarwati dkk., *PENGELOLAAN DANA DESA* (CV WIDINA MEDIA UTAMA, 2022), https://repository.penerbitwidina.com/publications/558691/.

[22] Arianto dan Kahpi, "Efektivitas Aplikasi Sistem Keuangan Desa (SISKEUDES)."

This study uses a qualitative approach with Case Study Design in Wonokarto VillageWonokarto, Sekampung district, to explore in depth the application of computerized accounting system in village fund management. Data collection was conducted through in-depth interviews with key informants (village heads, village officials, and community representatives), participant observation to observe the village fund management process directly, and documentation of related data (APBDes, financial statements). The Data were analyzed qualitatively through data reduction, data presentation, and conclusion, taking into account the validity of the data through triangulation and *member check*. Although this study is limited to a single case study, its findings are expected to provide a rich understanding of the impact of computerized accounting systems on transparency, accountability, and community empowerment in Wonokarto VillageWonokarto.

RESULTS AND DISCUSSION

The results showed several important findings related to transparency and accountability of Village Fund Management. Analysis APBDesof Wonokarto Village APBDes documents Wonokartoin 2022 and 2023 shows that the allocation of village funds is in line with national priority programs as stipulated in the regulation of the Minister of Villages, development of disadvantaged regions, and Transmigration of the Republic of Indonesia. Programs such as village infrastructure development (roads, bridges, clean water, sanitation, public buildings), community empowerment (skills training, MSME development), increased access to education and Health, Agricultural Development and food security, environmental conservation, local economic development, and socio-cultural activities, are all covered by the budget village.[23] Optimal budget absorption for such programs indicates effective and efficient planning and implementation. This is reinforced by the finding that the entire budget has met the priority requirements of the Ministry of villages and finance as well as rules at the regional level, both provincial and district. The ultimate goal of using village funds, namely improving community welfare, strengthening the local economy, active community participation, sustainable development, increasing village government capacity, and strengthening village identity, seems to have

[23] Ambarwati dkk., *PENGELOLAAN DANA DESA*.

become a reference in the planning and implementation of programs in Wonokarto VillageWonokarto.[24]

These findings indicate the existence of effective and efficient budget planning and implementation in Wonokarto VillageWonokarto. This shows that the computerized accounting system implemented has helped in the process of Planning, monitoring, and evaluation of the budget. Publikasi laporan keuangan di The website of the National Library of Ireland (www.wonokarto.web.id) is a positive step towards transparency, but needs to be further studied its effectiveness in increasing public understanding and participation. One of the residents, Ibu Kartini, stated, " *Now it is easier to see the village's financial statements on the website, but there are still many who do not know how to access them.*"

Wonokarto village Wonokartoshows strong commitment to financial transparency by publishing village financial reports through websitethe official website, **www.wonokarto.web.id**. this step includes various types of reports, such as the village budget plan (RAPBDes), budget realization reports, and detailed village fund usage reports.[25] The information can be accessed easily by the community through a structured menu, allowing villagers to get a clear picture of the allocation and realization of the village budget. This ease of access has received a positive response from the community. One of the village officials stated, " *With this website, we can see directly how village funds are used. This helps us understand the village's financial management process and ensure that the funds are truly utilized for the common good.*"This response shows that information disclosure has built public confidence in the village government. In addition, this step is in line with the principles *of good governance*, such as transparency, accountability, and participation, as well as being a concrete effort in improving village Government Accountability.

However, behind this progress, there are a number of challenges that need to be overcome. One of the main issues is the limited internet access in some areas of the village, which is still an obstacle for some residents to access the website. In

[24] Roslinda Harahap, Fauzi Arif Lubis, dan Rahmat Daim Harahap, "Penerapan Sistem Akuntansi Keuangan Desa (SISKEUDES) Dalam Transparansi Dan Akuntabilitas Pengelolaan Dana Desa: Studi Kasus Kecamatan Huristak Kabupaten Padang Lawas," *GEMILANG: Jurnal Manajemen dan Akuntansi* 3, no. 4 (24 Agustus 2023): 199–207, https://doi.org/10.56910/gemilang.v3i4.876.

[25] Pieter Leunupun, Grace Persulessy, dan Melisa Yuliana Souhuwat, "Pengelolaan Keuangan, Sistem Akuntansi Keuangan Terhadap Kualitas Laporan Keuangan," *Owner* 6, no. 3 (7 Juli 2022): 2364–2476, https://doi.org/10.33395/owner.v6i3.884.

addition, the level literasiof digital literacy of diverse communities is also an obstacle in utilizing information technology optimally.[26] To overcome this, the village government has taken several strategic steps, such as socializing the use of websites through direct training and counseling to the community, and providing internet access facilities at the village office as an alternative. In addition, the effectiveness of the publication of this financial report in increasing community participation in Village Financial Supervision still requires a more in-depth study.[27]

In the future, Wonokarto village Wonokartocan consider additional steps, such as providing reports in visual form (graphs or infographics) to facilitate understanding, involving community groups in the report preparation process, and utilizing village social media as a two-way communication means. Thus, financial transparency through websitethe village website is not only a symbol of openness, but also a tool for Community Empowerment to actively contribute to village development.

Beyond the publication of financial reports on the village website, The Village Financial System (Siskeudes) plays an important role in creating transparency and accountability in Wonokarto Village Wonokartothrough the following mechanisms:

1. Real-time monitoring:

Siskeudes enables real-time monitoring of all financial transactions. Village officials can immediately see the income and expenditure of funds, making it easier to identify potential irregularities or problems early on. This increases internal Oversight and reduces the risk of errors or fraud.

2. Centralized Data Access:

Siskeudes provides centralized access to the entire financial data of the village. This integrated information facilitates the preparation of accurate and comprehensive financial reports, and speeds up the reporting process to various parties, including the community and local governments. Centralized data access also facilitates internal and external audits.

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[26] Ervelyn Lollo dkk., "Pengelolaan Dana Desa untuk Meningkatkan Kesejahteraan Masyarakat di Desa Mata Air Kecamatan Kupang Tengah Kabupaten Kupang."

[27] Sulistyowati dan Nataliawati, "Analisis Akuntabilitas, Transparansi, Dan Partisipasi Masyarakat Dalam Pengelolaan Keuangan Dana Desa."

3. Structured reporting

Siskeudes helps in generating structured and easy-to-understand financial statements. These reports can be compiled periodically (monthly, quarterly, annually) and adjusted as needed. Standardized and structured reporting formats increase transparency and make it easier for communities to understand how village funds are used.[28]

4. Internal Control Mechanisms

Siskeudes helps in building stronger internal control mechanisms. The system can be designed to restrict access to financial data, establish transaction authorizations, and record any changes in data. These features help prevent unauthorized access and ensure that every financial transaction is recorded accurately and can be accounted for.

5. Integration with other systems

Siskeudes can be integrated with other relevant systems, such as the population administration system or the goods and services procurement system. This integration increases efficiency and reduces data duplication, as well as improving information accuracy.

6. HR capacity building

The use of Siskeudes demands an increase in human resources capacity in the village government. Adequate training and assistance in the use of Siskeudes will improve the ability of village officials to manage village finances in a professional and accountablemanner. This will ultimately increase transparency and accountability.[29]

Thus, Siskeudes not only serves as a financial record keeping system, but also as a key instrument in building transparency and accountability in the management of village funds in Wonokarto VillageWonokarto. Although websitethe village website plays an important role in the publication of information, Siskeudes is

[28] Arianto dan Kahpi, "Efektivitas Aplikasi Sistem Keuangan Desa (SISKEUDES)."

[29] Abdul Fatah Fanani, "Implementasi Kebijakan Dana Desa Dalam Menanggulangi Dampak Pandemi Covid-19 Di Kabupaten Ngawi: Implementasi Kebijakan Dana Desa Dalam Menanggulangi Dampak Pandemi Covid-19 Di Kabupaten Ngawi," *Journal of Governance Innovation* 4, no. 1 (31 Maret 2022): 46–64, https://doi.org/10.36636/jogiv.v4i1.1242.

the backbone of a transparent and accountable financial management systemakuntabel.

CONCLUSION

This study shows that the implementation of the Village Financial System (Siskeudes) in Wonokarto village Wonokartohas contributed significantly to increasing transparency and accountability in village fund management. Analysis of APBDes documents shows optimal budget absorption and in accordance with the development priorities that have been set. The use of Siskeudes facilitates real-time monitoring of financial transactions, centralized data access, structured reporting, and stronger internal control mechanisms. The publication of financial statements on websitethe village website is a positive step in improving transparency, although its effectiveness in increasing community participation still needs to be improved. Overall, Siskeudes has helped Wonokarto village Wonokartoin managing village funds more efficiently, effectively, and accountably. However, the successful implementation of Siskeudes also depends on the human resources capacity of the village apparatus and the level literasiof digital literacy of the community. Therefore, continuous training and socialization are essential to ensure the sustainability of the system and the optimization of its benefits to society.

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