

**AKUNTABILITAS PENGELOLAAN DANA DESA BERBASIS SISTEM  
KEUANGAN DESA (SISKEUDES)  
(Studi Kasus di Desa Ambarketawang, Kecamatan Gamping, Kabupaten  
Sleman)**

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**ABSTRAK**

Akuntabilitas pada sistem pengelolaan dana pemerintahan desa ditujukan untuk tata kelola pemerintahan yang baik. Aplikasi Sistem Keuangan Desa (Siskeudes) harus menekankan tujuan utama akuntabilitas dalam pendirian utamanya, sehingga setiap suatu pengelola dapat mengkomunikasikan akuntabilitas keuangan melalui pembuatan laporan keuangan. Penerapan akuntabilitas dana desa dalam Siskeudes terhadap pengelolaan dana di Desa Ambarketawang belum optimal. Tujuan dari penelitian ini adalah untuk mengetahui akuntabilitas pengelolaan dana desa berbasis Siskeudes di Desa Ambarketawang Kabupaten Sleman. Populasi yang digunakan dalam penelitian ini adalah kantor Desa Ambarketawang. Pemilihan sampel menggunakan metode *criterion sampling* dengan jumlah 5 orang perangkat Desa Ambarketawang. Data yang digunakan dalam penelitian ini adalah data primer dan sekunder yang diperoleh dari hasil wawancara kepada narasumber.

Hasil dari penelitian ini menunjukkan bahwa akuntabilitas Siskeudes sudah berhasil dalam pengelolaan dana desa sesuai dengan ketentuan Permendagri No. 20 Tahun 2018. Terdapat kendala seperti kurang tertibnya kasi-kasi kaur dalam menyerahkan LPJ kegiatan, kendala teknis dalam aplikasi Siskeudes pengelompokan/pembagian per pos, penginformasian melalui papan informasi belum dilaksanakan, dan kurang detailnya informasi tenaga ahli terhadap operator Siskeudes.

**Kata Kunci:** Akuntabilitas, Pengelolaan Dana Desa, Siskeudes

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**ACCOUNTABILITY IN THE MANAGEMENT OF VILLAGE FINANCE  
BASED OF VILLAGE FINANCIAL SYSTEM (SISKEUDES)  
(Case Study in Ambarketawang Village, Gamping District, Sleman Regency)**

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**ABSTRACT**

*Accountability in the village government fund management system is aimed at good governance. The Village Financial System Application (Siskeudes) must emphasize the main objective of accountability in its main establishment, so that each manager can communicate financial accountability through preparing financial reports. The application of village fund accountability in Siskeudes to fund management in Ambarketawang Village has not been optimal. The purpose of this study was to determine the accountability of Siskeudes-based village fund management in Ambarketawang Village, Sleman District. The population used in this study is the Ambarketawang Village office. The sample selection used the criterion sampling method with a total of 5 Ambarketawang Village officials. The data used in this study are primary and secondary data obtained from interviews with informants.*

*The results of this study indicate that Siskeudes accountability has succeeded in managing village funds in accordance with the provisions of Permendagri No. 20 of 2018. There are obstacles such as the lack of order in submitting LPJ activities, technical problems in the Siskeudes application grouping/distribution per post, information via information boards has not been carried out, and lack of detailed information from experts on Siskeudes operators.*

**Keywords:** *Accountability, Siskeudes, Village Financial Management*

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