

The Effect of the Utilization of Systemic Funds on Transparency and Accountability in Village Fund Management

Alya Annais Syakilla¹⁾, Bela Amanda Putri²⁾, Rahmadi Zikri Chandra³⁾, Tri Ramadana⁴⁾, Windi Wulandari⁵⁾, Galih Supraja⁶⁾

^{1,2,3,4,5,6)} Accounting Study Program, Faculty of Economics and Business, University of panca budi medan

*Corresponding Author

Email : galih@dosen.pancabudi.ac.id

Abstract

Supervision of Village Funds is something that needs to be done by requiring a high level of transparency and accountability so that the use of the public budget can really be accounted for. To assist villages in recording, administration, budgeting, and reporting, all of which are done digitally, the Indonesian government developed the Village Financial Information System. Therefore, in this study, the author will analyze the influence of the use of the system on the transparency and accountability of the management of Village Funds. The author uses a quantitative approach by distributing questionnaires to village officials. This involves village officials who are directly involved in the use of the system. From the results of the study, it can be concluded that the use of Siskeudes has a positive and significant effect on the transparency and accountability of village financial management. The higher the level of system utilization by village officials, the higher the village's ability to present open, timely, and accountable financial information. As a recommendation, this study emphasizes the importance of strengthening the competence of human resources and financial information system technology infrastructure that has carried out reforms in the form of optimizing implementation.

Keywords: *Siskeudes, , Transparency, Accountability, Village Fund*

INTRODUCTION

One of the smallest government units that has a role in improving community welfare is the village. Since the enactment of the decentralization policy, villages have gained a wider space to be able to manage their own resources. The legislation through Law Number 6 of 2014 states that each village is given a Village Fund from the central government as support to accelerate village development, the quality of life of the community that continues to increase, and reduce inequality and social inequality. But the increasing number of Village Funds also poses challenges in terms of governance, transparency, and accountability in financial management. According to Government Regulation Number 60 of 2014, the allocation of Village Funds is distributed in the form of basic allocation, example of population appointment, poverty level, area area, geographical conditions, and allocation based on IDM. With this mechanism, it is hoped that the distribution of Village Funds will be fairer. Based on BPS 2019 data, the number of villages in Indonesia amounted to 68,834 villages. In addition, based on IDM 2024, the majority of villages are in the category of independent villages. However, it does not deny that some villages are left behind to be very backward which should be considered in the allocation of funds. Technological developments also encourage changes in the village government administration system. Information and Communication Technology is pro by seeing to support organizational activities and is a means of communication processes and has an information system that is used to process process data into information for decision-making.

The same is the case with the Accounting Information System which is the basis for integration between the accounting process and technology. SIA is expected to simplify the

process of recording, managing, and presenting financial information as well as being more accurate and efficient. One of the technologies applied in the management of Village Funds is the Village Financial System application which is an application designed to assist the village government in managing financial transactions, one of which is the recording of cash managers. However, this application is still not optimal because it is hampered by several obstacles, including the limitations of the internet network, human resource capabilities and especially the complex verification process. The Gunung Geulis Village Fund also experienced the same obstacles in the use of this technology. Therefore, this study was carried out because there are a small number of research results on how the SISKEUDES-based information system, cash expenditure procedures are implemented in Gunung Geulis Village, identify problems that arise in practice, and assess the extent to which this system is able to support more effective, fast, and accountable village financial management.

RESEARCH METHODS

This study uses a quantitative approach because it aims to measure and analyze the influence of the use of Siskeudes on the transparency and accountability of Village Fund management. The data collection method used was a questionnaire using a closed questionnaire on the Likert scale which was distributed to all village officials who were directly involved in the use of Siskeudes. The number of village officials related to finance or financial management was five people, so the five people were used as research samples. The sampling method used for saturated sampling is by distributing questionnaires on all devices that improve villages.bpjs and BPJS employment. The research location is located in Gunung Geulis Village, with a research time span that is adjusted to the existing data collection needs. In addition to questionnaires, this study also uses extra materials such as documentation in the form of village financial statements, documentation of the use of Siskeudes by officials, and other supporting documents. The variables in this study consist of one independent variable, namely the use of Siskeudes, and there are two dependent variables, namely transparency and accountability in the management of Village Funds. The data from the questionnaire results will be analyzed using statistical techniques, which include instrument validity and reliability tests, classical assumption tests and multiple linear regression analysis to determine the influence of independent variables on dependent variables. The t-test was also carried out to see the partial influence, the F test to see the simultaneous influence and the determination coefficient to see how much the use of Siskeudes contributed to transparency and accountability.

RESULTS AND DISCUSSION

Based on the results of the above research, the data shows that the use of the village financial information system has a positive effect on the management of village funds. Villages that utilize the system can help produce financial reports that are easier to understand, more structured, and easier to explain to the public through information boards and village websites. The results of this study are supported by a theory about information systems that can speed up

the process of sending information and are able to provide the public with information quickly. Then, the results of the study also show that the use of Siskeudes has a significant influence on accountability. As stated earlier, the use of this system makes the village more able to account for each transaction because the village must attach various documents and correct records. The data storage system makes the financial audit process easier and faster because auditors only need to track the movement of money from one account to another. Siskeudes also makes the financial reporting village neater and easier to understand. Villages that actively use Siskeudes clearly have more orderly reporting procedures standards than others. In this case, the discussion of the research shows that the better the village apparatus utilizes the features of the system, the higher the quality of the financial reports produced. The use of the system makes the flow of accountability clearer, starting from planning, budgeting to reporting. Even so, the effectiveness of the village apparatus system system is still influenced by other factors and including the ability of human resources, government support, and network infrastructure conditions. This means that villages with trained human resources and stable internet networks tend to benefit more from the use of systems.

CONCLUSION

This study concludes that the use of the Village Financial Information System has a significant influence on the transparency and accountability of the management of Village Funds. This system helps villages present financial information in an open, structured, and easily accessible manner, so that the community can better monitor the use of public funds. In addition, Siskeudes also strengthens accountability because every transaction must be recorded with complete evidence and can be checked at any time.

Although it has proven to be effective, the use of the system is still influenced by the factors of user capabilities and infrastructure support. Therefore, increasing human resource capacity and developing technology facilities are important factors so that the system can be used optimally and sustainably.

REFERENCES

Kurniawan, S. B., & Priambodo, A. S. (2021). *Evaluate the effectiveness of village financial management using the Village Financial System (SISKEUDES) application*. Media Nusa Creative.

BPKP. (2020). *Village Financial System Application Workbook (SISKEUDES)*. Financial and Development Supervisory Agency.

Ministry of Home Affairs of the Republic of Indonesia. (2018). *Regulation of the Minister of Home Affairs Number 20 of 2018 concerning Village Financial Management*. Ministry of Home Affairs.

Mardiasmo. (2019). *Regional Autonomy & Financial Management*. Andi Publisher