

# **Analysis of Financial Information System Accountability in Tanjung Anom Village**

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## **Abstract**

This study aims to analyze the level of accountability in the financial management of Tanjung Anom Village, Pancur Batu District, through the implementation of the Village Financial Information System (SISKEUDES). Accountability is an important principle in transparent and responsible village governance, especially in the management of village funds which are getting bigger every year. The research method used is a descriptive qualitative approach with information collection techniques through interviews, observation, and documentation. The research informants consisted of village officials, village facilitators, and the local community. The results showed that the implementation of SISKEUDES in Tanjung Anom Village has helped improve transparency and efficiency in financial recording and reporting. However, there are still several obstacles such as limited human resources, lack of training, and weak internal supervision that affect the quality of accountability. This study strongly recommends increasing the capacity of village officials, strengthening the supervision system, and optimizing by utilizing information technology in order to create more accountable and sustainable village financial governance.

**Keywords:** Accountability, Village Financial Information System, SISKEUDES, Village Finance, Tanjung Anom

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2nd International Conference on the Epicentrum of Economic Global Framework (ICEEGLOF)

Theme: Navigating The Future: Business and Social Paradigms in a Transformative Era.  
<https://proceeding.pancabudi.ac.id/index.php/ICEEGLOF>

## Introduction

Villages are one of the most basic government entities that have a very important role in carrying out development and public services at the local level. Since the enactment of Law No. 6/2014 on Villages, villages have gained wider authority in budget management, especially through the Village Fund provided by the central government. This requires a transparent, participatory, and accountable financial management system to avoid irregularities and ensure that the budget is used in accordance with development objectives (Ministry of Villages, PDT, and Transmigration, 2015).

In response to these challenges, the Financial and Development Supervisory Agency (BPKP) together with the Ministry of Home Affairs developed the Village Financial System (Siskeudes), an application designed to assist village governments in managing and accounting for finances in an orderly, efficient manner, and in accordance with applicable laws and regulations (BPKP, 2019). Siskeudes is expected to increase the transparency and accountability of village financial management through systematic and real-time recording.

However, the implementation of this system does not necessarily guarantee optimal accountability. Factors such as human resource capacity, technological infrastructure, organizational culture, and supervision play an important role in determining the effectiveness of Siskeudes in supporting accountability (Sari & Harto, 2021). Therefore, a comprehensive analysis of the accountability of village financial information systems, especially in a local context such as Tanjung Anom Village, is needed to assess the extent to which this system has worked as expected.

This study aims to analyze the accountability of village financial management through the implementation of Siskeudes in Tanjung Anom Village. The main focus is on the aspects of transparency, reporting, accountability, as well as the obstacles and opportunities that arise in the implementation of the system. The results of this analysis are expected to provide practical recommendations in an effort to improve better village financial governance and integrity.

## Literature Review

### A. Public Financial Accountability

Accountability is a basic principle in public sector financial management, including village finances. According to Mardiasmo (2009), public accountability is the obligation of public entities to deliver, explain, and account for their actions and performance to those who have the right or authority to hold them accountable. In the context of villages, accountability includes aspects of planning, implementing, reporting, and monitoring the use of village funds so that they are on target and in accordance with regulations.

### B. Village Financial Information System (Siskeudes)

Siskeudes is an application developed by the Financial and Development Supervisory Agency (BPKP) in collaboration with the Ministry of Home Affairs, with the aim of facilitating transparent and accountable village financial governance. This system supports the entire process from planning, budgeting, implementation, to village financial reporting (BPKP, 2019). The implementation of this information system is expected to prevent corrupt practices and improve the efficiency of village fund management.

### C. Transparency and Good Governance in Village Government

Transparency and accountability are key principles in the concept of good governance. According to UNDP (1997), transparency is openness in the decision-making process and the availability of information that can be accessed by the public. In the context of villages, the disclosure of information about the budget and the use of village funds is an important part of building public trust in the village government. The implementation of Siskeudes is considered a strategic step to create good village governance.

#### **D. Factors Affecting Village Financial Management Accountability**

Several previous studies have shown that village financial accountability is influenced by several factors, including the quality of human resources, commitment of village officials, understanding of regulations, and internal control systems (Sari & Harto, 2021; Pertiwi, 2020). Limitations that lie in technical capacity and technological infrastructure are often the main obstacles in the implementation of information systems such as Siskeudes.

### **Research Methods**

This research uses descriptive analysis methods to review and interpret data related to the topic under study. The purpose of descriptive analysis is to provide a systematic, factual, and accurate description of actual conditions based on available data.

The data used in this study were obtained from the village office and the Regional Revenue Office (Dispensa) of Medan City. The data includes records, official reports, and related documents that provide information on current financial and administrative conditions.

Using the descriptive analysis method, this research aims to identify patterns, evaluate trends, and understand the role of local government institutions in managing financial information systems. This research is qualitative and exploratory in nature, so no statistical hypothesis testing was conducted.

### **Results and Discussion**

This study aims to analyze the extent to which the village financial information system (Siskeudes) is implemented accountably in Tanjung Anom Village. From the results of observations, interviews with village officials, and documentation, several main findings were obtained:

#### **A. Implementation of Siskeudes**

Tanjung Anom Village has been using the Siskeudes application since 2017 in accordance with the recommendations of the Financial and Development Supervisory Agency (BPKP). The use of this system includes planning, implementation, administration, reporting, and accountability of the village budget.

#### **B. Administrative Accountability**

Village governments demonstrated compliance with periodic financial administration reporting to the Village Council (BPD) and the Village and Community Empowerment Office (DPMD). However, there are some technical obstacles, such as delays in data input due to the lack of human resources who are proficient in technology.

#### **C. Monitoring and Evaluation**

Financial evaluation is conducted by the Regional Inspectorate on a regular basis. No significant indications of budget misuse were found, but it is recommended to increase the competence of village officials in digital budget management.

### **Discussion**

Accountability in the village financial information system is very important to create good governance. Tanjung Anom Village's use of the Siskeudes application is a step forward in strengthening accountability, as the system is designed to facilitate financial reporting in accordance with regulations and can be audited.

However, based on the research results, there is a gap between the technical implementation of the system and community participation and supervision. This is consistent with the findings in Wahyudi's research (2020), which states that the success of village information systems is highly dependent on user capacity and community participation support. HR constraints are a critical factor in the implementation of village financial information systems. Mulyadi & Anwar (2021) emphasize the importance of continuous training for village officials in order to improve the

competence and accountability of village fund management.

The issue of limited information transparency is also a concern. Ideally, the results of a system such as Siskeudes can be accessed by the community through digital media such as village websites or public service applications. Without this transparency, accountability has not been fully achieved because the community does not have access to evaluate village financial performance.

## Conclusion

An analysis of the accountability of the financial information system in Tanjung Anom Village shows that the implementation of the Village Financial System (Siskeudes) has made significant progress in the process of managing and reporting village finances. This system has assisted the village government in preparing financial documents in an orderly, accurate, and in accordance with applicable regulations. With this system, the process of recording, reporting, and financial accountability has become more administratively transparent.

However, the accountability achieved is still partial. Challenges are still found in the aspects of information disclosure to the public, community involvement in financial supervision, and the technical ability of village officials to operate the system optimally. In addition, the function of internal monitoring institutions such as the BPD (Village Consultative Body) is still not optimal in actively and thoroughly overseeing financial processes.

Thus, although information systems have become an important tool in realizing better financial governance, successful accountability depends not only on technological tools, but also on improving the capacity of human resources, strengthening the role of oversight institutions, and active involvement of village communities in the budget cycle. Therefore, improvement measures should be directed not only at strengthening systems, but also at building a culture of transparency and participation at the village level.

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