ABSTRAK

RIZKI NUR WAHYU, NPM: 2022381, Judul "IMPLEMENTASI SISTEM KEUANGAN DESA (SISKEUDES) DI KANTOR DESA SUNGAI PANDAN HULU KECAMATAN SUNGAI PANDAN KABUPATEN HULU SUNGAI UTARA" Dibawah bimbingan Ibu **SITI RAUDAH, S.Sos, M.AP., CHCM, CELM** sebagai pembimbing I dan Bapak **BARKATULLAH, S.Sos, M.A.** sebagai pembimbing II.

Penelitian ini bertujuan untuk mengetahui implementasi Sistem Keuangan Desa (Siskeudes) di Kantor Desa Sungai Pandan Hulu, Kecamatan Sungai Pandan, Kabupaten Hulu Sungai Utara, serta faktor-faktor yang mempengaruhinya. Latar belakang penelitian ini didasarkan pada Undang-Undang Nomor 6 Tahun 2014 tentang Desa yang mewajibkan pengelolaan keuangan desa dilakukan secara mandiri, transparan, dan akuntabel. Sistem Manajemen Keuangan Desa (Siskeudes) dirancang untuk membantu pejabat desa dalam mengelola administrasi keuangan, mulai dari perencanaan dan penganggaran hingga pelaksanaan dan administrasi, serta pelaporan dan akuntabilitas..

Penelitian ini bertujuan untuk mengetahui bagaimana Implementasi Sistem Keuangan Desa (Siskeudes) di Kantor Desa Sungai Pandan Hulu Kecamatan Sungai Pandan Kabupaten Hulu Sungai Utara, serta mengidentifikasi faktor-faktor yang memengaruhi keberhasilan implementasinya. Penelitian menggunakan pendekatan kualitatif deskriptif dengan menganalisis implementasi Siskeudes melalui empat dimensi teori Implementasi Kebijakan George C. Edward III, yaitu Komunikasi, Sumber Daya, Disposisi, dan Struktur Birokrasi. Data dikumpulkan melalui wawancara mendalam dengan aparat Desa Sungai Pandan Hulu dan pihak-pihak terkait, kemudian dianalisis untuk memperoleh gambaran menyeluruh mengenai kondisi implementasi di lapangan.

Hasil penelitian menunjukkan bahwa implementasi Siskeudes di Desa Sungai Pandan Hulu secara umum sudah berjalan, namun belum optimal. Dari sisi komunikasi, penyampaian informasi mengenai kebijakan dan prosedur Siskeudes kepada aparat desa masih perlu diperkuat. Dari sisi sumber daya, kendala utama meliputi terbatasnya fasilitas pendukung seperti komputer dan jaringan internet, serta rendahnya kompetensi sumber daya manusia dalam mengoperasikan sistem akibat pelatihan yang belum memadai. Meski demikian, dari sisi disposisi, sikap aparat desa terhadap penggunaan Siskeudes tergolong positif, dengan koordinasi antarperangkat desa yang relatif baik. Sementara itu, struktur birokrasi yang belum tertata dengan jelas turut menjadi faktor penghambat efektivitas implementasi secara keseluruhan.

Berdasarkan temuan tersebut, penelitian ini merekomendasikan beberapa langkah perbaikan, yaitu peningkatan fasilitas kerja (khususnya perangkat komputer dan akses internet), peningkatan intensitas dan kualitas pelatihan bagi aparat desa, penguatan sosialisasi kebijakan Siskeudes, serta penataan struktur organisasi dan pembagian tugas yang lebih jelas. Langkah-langkah ini diharapkan dapat mendorong pengelolaan keuangan desa di Sungai Pandan Hulu agar berjalan lebih transparan, akuntabel, dan sesuai dengan prinsip tata kelola pemerintahan desa yang baik.

ABSTRAK

RIZKI NUR WAHYU, NPM: 2022381, Title "IMPLEMENTATION OF VILLAGE FINANCIAL SYSTEM (SISKEUDES) IN SUNGAI PANDAN HULU VILLAGE OFFICE, SUNGAI PANDAN DISTRICT, HULU SUNGAI UTARA REGENCY" Under the guidance of Mrs. **SITI RAUDAH, S.Sos, M.AP., CHCM, CELM** as the first supervisor and Mr. **BARKATULLAH, S.Sos, M.A.** as the second supervisor.

This study aims to determine the Implementation of the Village Financial System (Siskeudes) in the Sungai Pandan Hulu Village Office, Sungai Pandan District, Hulu Sungai Utara Regency, and the factors that influence it. The background of this study is based on Law Number 6 of 2014 concerning Villages which requires village financial management to be carried out independently, transparently, and accountably. The Village Financial Management System (Siskeudes) is designed to assist village officials in managing financial administration, from planning and budgeting to implementation and administration, to reporting and accountability.

This study aims to determine how the Village Financial System (Siskeudes) is implemented at the Sungai Pandan Hulu Village Office, Sungai Pandan District, Hulu Sungai Utara Regency, and to identify factors that influence its successful implementation. The study uses a descriptive qualitative approach by analyzing the implementation of Siskeudes through the four dimensions of George C. Edward III's Policy Implementation theory, namely Communication, Resources, Disposition, and Bureaucratic Structure. Data were collected through in-depth interviews with Sungai Pandan Hulu Village officials and related parties, then analyzed to obtain a comprehensive picture of the implementation conditions in the field.

The research results indicate that the implementation of the Village Financial Management System (Siskeudes) in Sungai Pandan Hulu Village is generally underway, but not yet optimal. Communications-wise, the delivery of information regarding Siskeudes policies and procedures to village officials still needs to be strengthened. In terms of resources, the main obstacles include limited supporting facilities such as computers and internet access, as well as low human resource competency in operating the system due to inadequate training. However, in terms of disposition, village officials' attitudes toward the use of Siskeudes are generally positive, with relatively good coordination between village officials. Meanwhile, an unclear bureaucratic structure also hampers the effectiveness of overall implementation.

Based on these findings, this study recommends several corrective measures, including improving work facilities (particularly computers and internet access), increasing the intensity and quality of training for village officials, strengthening the dissemination of Village Financial Management System (Siskeudes) policies, and restructuring the organizational structure and clearer division of tasks. These measures are expected to promote more transparent, accountable, and consistent village financial management in Sungai Pandan Hulu, consistent with the principles of good village governance.