

Penerapan Sistem Keuangan Desa (Siskeudes) (Studi di Desa Bojonggede, Desa Ragajaya dan Desa Sukmajaya, Kabupaten Bogor) = Application of Village Financial System (Siskeudes) (Study in Bojonggede Village, Ragajaya Village and Sukmajaya Village, Bogor Regency) / Arif Rivan

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Abstrak

ABSTRAK

Tesis ini menganalisis tentang Penerapan Sistem Keuangan Desa (Siskeudes) di Desa Sukmajaya, Desa Ragajaya dan Desa Bojonggede, Kabupaten Bogor dan faktor-faktor yang mempengaruhi Penerapan Sistem Keuangan Desa (Siskeudes) tersebut. Penelitian ini menggunakan paradigma post positivist dan jenis penelitian kualitatif-deskriptif. Data yang dikumpulkan melalui wawancara mendalam, observasi dan dokumentasi. Hasil penelitian menunjukkan beberapa hal penting diantaranya, permasalahan perencanaan keuangan, partisipasi masyarakat, rendahnya kompetensi SDM perangkat desa dan TPK dalam pelaporan keuangan serta kurangnya koordinasi dan kerjasama pemerintah desa dengan lembaga desa yang menyebabkan penerapan Sistem Keuangan Desa (Siskeudes) di Desa Sukmajaya belum berjalan dengan baik. Selain itu, belum adanya peraturan pada tingkat desa terkait musyawarah pada tingkat desa yang menyebabkan keterlambatan penetapan APBDesa di Desa Sukmajaya, Desa Ragajaya dan Desa Bojonggede. Faktor-faktor yang mempengaruhi Penerapan Sistem Keuangan Desa (Siskeudes) di Desa Sukmajaya, Desa Ragajaya dan Desa Bojonggede yaitu kepemimpinan, sumberdaya, komitmen dan komunikasi.

ABSTRACT

This thesis analyzes the application of the Village Financial System (Siskeudes) in Sukmajaya Village, Ragajaya Village and Bojonggede Village, Bogor Regency and the factors that influence the application of the Village Financial System (Siskeudes). This study uses the post positivist paradigm and the type of qualitative-descriptive research. Data collected through in-depth interviews, observation and documentation. The results showed several important things including, financial planning problems, community participation, low competency of village officials and TPK in financial reporting and lack of coordination and cooperation between village government and village institutions that led to the application of the village financial system (Siskeudes) that had not yet proceeded with well. In addition, there are no regulations at the village level regarding deliberation at the village level which have caused delays in the establishment of village budget in Sukmajaya Village, Ragajaya Village and Bojonggede Village. Factors influencing the application of the Village Financial System (Siskeudes) in Sukmajaya Village, Ragajaya Village and Bojonggede Village are leadership, resources, commitment and communication.