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Submission author: Muhammad Zakia Mani

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Submission title: ANALISIS PERBANDINGAN PENGELO

File name: EJOURNAL_ZAKI_1.docx

File size: 78.31K

Page count: 7

Word count: 2,911

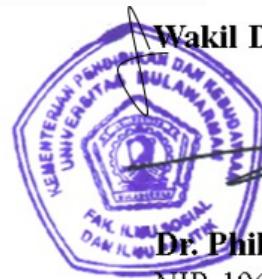
Character count: 19,377

Submission date: 06-Jul-2023 01:46PM

Submission ID: 2127152781

27 %

SIMILARITY INDEX



Wakil Dekan Bidang Akademik,

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NIP. 19631222 199002 1 001

JIP Jurnal Ilmu Pemerintahan
ISSN: 2477-2058
Homepage: e-journals2.unmul.ac.id

ANALISIS PERBANDINGAN PENGELOLAAN KEUANGAN DESA DENGAN SISTEM
MANUAL DAN APLIKASI SISKEUDES DI KECAMATAN TANAH GROGOT
COMPARATIVE ANALYSIS OF VILLAGE FINANCIAL MANAGEMENT WITH
MANUAL SYSTEM AND SISKEUDES APPLICATION IN TANAH GROGOT SUB-
DISTRICT.

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ARTICLE INFORMATION

Vol. XX, No. XX

Page :

Published :

KEYWORDS

Perbandingan, Aplikasi Siskeudes,
Tanah Grogot

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ABSTRACT

This study aims to determine the comparison of manual village financial management systems and siskeudes applications as a support for the implementation of transparent, effective and efficient village financial management. This descriptive-comparative research uses a qualitative approach where data sources are obtained from observations and direct interviews in the field. For his own research focus by looking at Permenpan/Peraturan Menteri Nomor 13 Tahun 2014 about Village Financial Management. The results showed that the manual system and siskeudes applications run in accordance with existing procedures and rules. The siskeudes application is more effective than the manual system because it is easier for Jaiga Village, Muara Paas and Larang River to manage village finances so that they become more effective and efficient. However, in the implementation of village financial management with the siskeudes application, there are still some difficulties that are not effective in implementing the siskeudes application because the facilities and infrastructure in the form of village networks and electronic devices are not supporting the application of the siskeudes application. The siskeudes application is an application that supports village financial governance with a computerized system. It is expected that village and district governments pay more attention to supporting the application in order to improve the quality of village financial governance in the village.

INTRODUCTION

Desa merupakan kesatuan masyarakat hukum yang memiliki batas wilayah yang berwenang mengatur dan mengurus urusan pemerintah, kepentingan masyarakat tetap berdasarkan prakarsa masyarakat, hak atas tanah dan hasilnya, dan dihormati dalam sistem pemerintahan Negara Kesatuan Republik Indonesia. Disabukannya Undang undang Nomor 6 Tahun 2014 tentang Desa, desa diberikan kesempatan yang besar untuk mengurus raya pemerintahannya sendiri, termasuk pengelolaan keuangan serta melaksanakan pembangunan untuk meningkatkan kesejahteraan dan kualitas hidup masyarakat desa. Sebagai bentuk

pemerintahan paling bawah, desa diberikan hak otonomi yang disebut otonomi desa. Karena hal tersebut, desa memiliki hak untuk mengelola atau mengatur urusan rumah tangganya sendiri termasuk dalam pengelolaan keuangan.

Dalam rangka pelaksanaan pengelolaan keuangan desa oleh pemerintah desa, kemudian diterbitkan peraturan yaitu Peraturan Menteri Dalam Negeri Nomor 113 Tahun 2014 tentang Pengelolaan Keuangan Desa. Dalam peraturan ini dijelaskan bahwa jika meningkat dari pemerintah pusat untuk desa, maka dari itu perlunya pengelolaan keuangan yang baik dari desa. Kemudian dalam rangka mengatur pengelolaan keuangan desa berupa

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