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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.

Muhammad Zakia Mani¹, Phil I. Ketut Gunawan²

¹ Mahasiswa Program S1 Ilmu Pemerintahan Fakultas Ilmu Sosial dan Ilmu Politik Universitas Mulawarman, Samarinda, Indonesia
² Dosen Staf Pengajar dan Pembimbing I, Fakultas Ilmu Sosial dan Ilmu Politik, Universitas Mulawarman, Samarinda, Indonesia

ARTICLE INFORMATION	ABSTRACT
Vol. xx, No. xx Page: Published: KEYWORDS Perbandingan, Aplikasi Siskeudes, Tanah Grogot CORRESPONDENCE Phone: +6282350555122 E-mail: muhammadzakiamani@gmail.com	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 finances. By using a descriptive comparative method with a qualitative approach where data sources are obtained from observation and direct interviews in the field. For his own research focus by looking at Permendagri No.20 of 2018 concerning Village Financial Management. The results showed that the manual system and siskeudes application run in accordance with existing procedures and regulations. The existence of the siskeudes application makes it easier for Junja Village, Muara Fasih and Langir 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 system, Sungai Langir Village has not been effective in implementing the siskeudes application because the facilities and infrastructure in the form of village networks and electricity are not adequate in supporting the application of the siskeudes application. The siskeudes application is an application that supports village financial governance with a computerized system, so it is expected that village and sub-district governments pay more attention to supporting facilities in the village 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 setempat berdasarkan prakarsa masyarakat, hak asal-usul, dan hak tradisional yang diakui dan dihormati dalam sistem pemerintahan Negara Kesatuan Republik Indonesia. Disahkannya Undang-undang Nomor 6 Tahun 2014 tentang Desa, desa diberikan kesempatan yang besar untuk mengatur tata pemerintahannya sendiri, termasuk pengelolaan keuangannya, 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 desa itu sendiri.
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. Dengan jumlah anggaran yang terus 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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