

**PERAN TATA KELOLA KEUANGAN DESA DALAM MEWUJUDKAN
TUJUAN PEMBANGUNAN BERKELANJUTAN DESA
(Studi pada Desa Baktiseraga, Buleleng, Bali)**

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ABSTRAK

Tujuan Pembangunan Berkelanjutan Desa merupakan inovasi dalam mewujudkan pembangunan berkelanjutan di tingkat desa dengan pendekatan *“Think Global, Act Local”*. Dalam implementasinya, tata kelola keuangan desa, khususnya pengelolaan dana desa memiliki peran penting. Penelitian ini bertujuan untuk memahami peran tata kelola keuangan Pemerintah Desa Baktiseraga dalam mendukung pencapaian TPB Desa. Penelitian ini menggunakan metode kualitatif dengan pendekatan deskriptif. Data dikumpulkan melalui wawancara, observasi, dan dokumentasi, serta dianalisis menggunakan model Miles dan Huberman yang terdiri dari reduksi data, penyajian data, dan penarikan kesimpulan. Hasil penelitian menunjukkan bahwa: Dengan tata kelola keuangan yang baik, desa mengalokasikan dana secara tepat sasaran, mendukung program sosial, ekonomi, lingkungan, hukum dan tata kelola, sehingga dapat mengoptimalkan pencapaian TPB Desa serta mewujudkan tata kelola pemerintahan desa yang baik. Saran dalam penelitian ini mencakup pentingnya komitmen pemerintah desa dalam perencanaan berbasis TPB Desa, pelibatan masyarakat secara aktif dalam seluruh tahapan pengelolaan keuangan desa, serta pemanfaatan Sistem Informasi Desa (SID) untuk pelaporan capaian TPB. Selain itu, disarankan agar Dinas PMD meningkatkan kapasitas aparatur desa melalui pelatihan dan modul berbasis lokal, serta mendorong replikasi praktik baik antar desa. Penelitian selanjutnya disarankan membandingkan desa lintas wilayah budaya dan mengeksplorasi desa dengan tata kelola keuangan yang belum optimal untuk memperoleh pemahaman yang lebih komprehensif.

Kata Kunci: TPB Desa, Dana Desa, Tata Kelola Keuangan

THE ROLE OF VILLAGE FINANCIAL GOVERNANCE IN REALIZING VILLAGE SUSTAINABLE DEVELOPMENT GOALS

(Study in Baktiseraga Village, Buleleng, Bali)

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ABSTRACT

The Village Sustainable Development Goals are an innovation in realizing sustainable development at the village level with the "village-based" approach. Think Global, Act Local". In its implementation, village financial governance, especially village fund management, has an important role. This study aims to understand the role of financial governance of the Baktiseraga Village Government in supporting the achievement of the Village TPB. This study uses a qualitative method with a descriptive approach. Data were collected through interviews, observations, and documentation, and analyzed using the Miles and Huberman model consisting of data reduction, data presentation, and drawing conclusions. The results of the study indicate that: With good financial governance, villages allocate funds appropriately, support social, economic, environmental, legal and governance programs, so that they can optimize the achievement of the Village TPB and realize good village governance. Suggestions in this study include the importance of village government commitment in Village TPB-based planning, active community involvement in all stages of village financial management, and the use of the Village Information System (SID) for reporting TPB achievements. In addition, it is recommended that the PMD Service increase the capacity of village officials through locally-based training and modules, and encourage replication of good practices between villages. Further research is recommended to compare villages across cultural regions and explore villages with suboptimal financial governance to gain a more comprehensive understanding..

Keywords: Village TPB, Village Funds, Financial Management