

**PENGIMPLEMENTASIAN SISTEM KEUANGAN DESA DALAM
PENGELOLAAN ANGGARAN: SEBUAH ANALISIS KOMPREHENSIF
DI DESA BEBETIN, BULELENG**

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Abstrak

Penelitian ini membahas tentang bagaimana pengimplemetasian sistem keuangan desa (SISKEUDES) dalam pengelolaan anggaran di Desa Bebetin dengan berdasarkan konsep *Tri Hita Karana* sebagai upaya meningkatkan kualitas laporan keuangan pemerintah desa dengan tujuan untuk mengidentifikasi penerapan SISKEUDES, faktor penghambat penerapan SISKEUDES, dan memformulasikan strategi dalam mengatasi hambatan dalam penerapan SISKEUDES di Desa Bebetin. Metode dalam penelitian ini menggunakan teknik analisis SWOT dengan pendekatan kualitatif. Dalam pengumpulan data, penulis menggunakan teknik wawancara dan dokumentasi. Analisis data dalam penelitian ini, dilakukan dengan menggunakan analisis SWOT. Hasil penelitian menunjukkan bahwa 1) proses pengelolaan anggaran desa dimulai dari perencanaan hingga pelaporan dikaitkan dengan konsep *Tri Hita Karana*, 2) penerapan SISKEUDES membantu dalam pembuatan laporan, 3) rendahnya kualitas SDM menjadi kendala dalam penerapan SISKEUDES. Hasil penelitian pada analisis SWOT menunjukkan bahwa pemerintah desa berada pada kuadran 1, artinya pemerintah desa berada dalam posisi yang sangat menguntungkan. Strategi yang dapat diterapkan pemerintah desa adalah strategi pertumbuhan agresif.

Kata-kata kunci: Pengelolaan Anggaran Desa, SISKEUDES, *THK*

***THE IMPLEMENTATION OF VILLAGE FINANCIAL SYSTEM IN
BUDGET MANAGEMENT: A COMPREHENSIVE ANALYSIS IN BEBETIN
VILLAGE, BULELENG***

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Abstract

This research discussed how to implement the village financial system (SISKEUDES) in managing budget in Bebetin Village based on the Tri Hita Karana concept as an effort to improve the quality of village government financial reports with the aim of identifying the application of SISKEUDES, the inhibiting factors in the implementation of SISKEUDES, and formulating strategies to overcome obstacles in implementing SISKEUDES in Bebetin Village. The research method employed a SWOT analysis technique with a qualitative approach. In collecting the data, the researcher employed interview and documentation techniques. The data analysis in this research was carried out through SWOT analysis. The results showed that 1) the process of village budget management started from planning to reporting was associated with the Tri Hita Karana concept, 2) the application of SISKEUDES helped in making reports, 3) the low quality of human resources became an obstacle in the implementation of SISKEUDES. The results of the SWOT analysis showed that the village government was in quadrant 1, meaning that the village government was in a very favorable position. The strategy that could be applied by the village government was an aggressive growth strategy.

Key words: *Village Budget Management, SISKEUDES, THK*