

## ABSTRAK

### ANALISIS PENERAPAN SISTEM KEUANGAN DESA (SISKEUDES) DI DESA MAGUWOHARJO

(Studi Kasus di Kantor Desa Maguwoharjo)

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Tujuan penelitian ini yaitu untuk mengetahui apakah Sistem Keuangan Desa (SISKEUDES) di Desa Maguwoharjo sesuai dengan Peraturan Menteri Dalam Negeri No. 20 Tahun 2018. Penelitian ini merupakan studi kasus. Peneliti akan membandingkan tentang Penerapan Siskeudes sesuai Peraturan Menteri Dalam Negeri No. 18 Tahun 2018 dengan Penerapan Siskeudes di Desa Maguwoharjo. Penelitian ini bertempat di Kantor Pemerintah Desa di Desa Maguwoharjo, Kecamatan Depok, Kabupaten Sleman, Daerah Istimewa Yogyakarta. Data dikumpulkan dengan cara wawancara, dokumentasi, dan observasi.

Hasil penelitian menunjukkan bahwa penerapan pengelolaan keuangan di Desa Maguwoharjo tidak sesuai dengan acuan Peraturan Menteri Dalam Negeri Nomor 20 Tahun 2018. Tetapi ada dua aspek yang tidak sesuai dengan Peraturan Menteri Dalam Negeri Nomor 20 Tahun 2018, yaitu dalam hal pembayaran pengadaan barang/jasa yang belum dilakukan dalam waktu 10 (sepuluh) hari kerja, Kaur dan Kasi pelaksana kegiatan anggaran seharusnya mengembalikan dana yang sudah diterima kepada Kaur keuangan untuk disimpan dalam kas Desa. Hanya saja di Pemdes Maguwoharjo, dana tersebut tetap dipegang oleh Kasi Pelaksana kegiatan karena akan dipakai untuk kegiatan lain, sebagai kegiatan alternatif. Selain itu, ada juga ketidaksesuaian dalam hal, dalam hal jumlah realisasi pengeluaran pembayaran barang/jasa lebih kecil dari jumlah uang yang diterima, Kaur dan Kasi pelaksana kegiatan anggaran telah mengembalikan sisa uang ke kas. Desa. Hanya saja di Pemdes Maguwoharjo, dana tersebut tetap dipegang oleh Kasi Pelaksana kegiatan karena akan dipakai untuk kegiatan lain yang akan dilaksanakan pada waktu yang berdekatan.

Kata Kunci: *Siskuedes, Desa Maguwoharjo*

**ANALYSIS OF THE IMPLEMENTATION OF SISTEM KEUANGAN DESA  
(SISKEUDES) IN MAGUWOHARJO VILLAGE**  
*(Case Study at Maguwoharjo Village Office)*

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*The aim of this study is to determine whether the Village Financial System (SISKEUDES) in Maguwoharjo Village is not accordance with the Regulation of the Minister of Home Affairs No. 20 of 2018. This research is a case study. Researchers will compare the implementation of Siskeudes according to the Minister of Home Affairs Regulation No. 18 of 2018 with the implementation of Siskeudes in Maguwoharjo Village. This research took place at the Government Office in Maguwoharjo Village, Depok District, Sleman Regency, Special Region of Yogyakarta. The data were carried out by interviews, documentation, and observation.*

*The results showed that the implementation of financial management in Maguwoharjo Village, as a whole, was in accordance with the reference to the Regulation of the Minister of Home Affairs Number 20 of 2018. However, there are two aspects that are not in accordance with the Regulation of the Minister of Home Affairs Number 20 of 2018, namely in terms of payment for procurement of goods/ services that have not been carried out within 10 (ten) working days, the Head of Affairs and Head Division of Budget activities should return the funds that have been received to the Head of Finance to be stored in the Village treasury. It's just that at Maguwoharjo Village Government, the funds are still held by the Head Division of Activities because they will be used for other activities, as alternative activities. In addition, there is also a difference in the case that the actual amount of expenditure on goods/services payments is less than the amount of money received, the Head of Affairs and Head Division of Budget activities have returned the remaining money to the village treasury. It's just that in Village Government in Maguwoharjo, the funds are still held by the Head of Activity Executor because it will be used for other activities that will be carried out in the near future.*

*Keywords: Siskuedes, Maguwoharjo Village*