ABSTRAK

Pengelolaan keuangan desa merupakan salah satu aspek penting dalam mewujudkan tata kelola pemerintahan yang baik melalui prinsip transparansi, akuntabilitas, efektivitas, dan efisiensi. Salah satu upaya pemerintah untuk mendukung tercapainya tujuan tersebut adalah penerapan Aplikasi Sistem Keuangan Desa (SISKEUDES) yang digunakan dalam proses perencanaan, penatausahaan, pelaporan, dan pertanggungjawaban keuangan desa. Meskipun demikian, implementasi SISKEUDES di berbagai daerah masih menghadapi berbagai kendala, termasuk pada proses pengusulan Rencana Penarikan Dana (RPD) dan Surat Permintaan Pembayaran (SPP). Penelitian ini bertujuan untuk menganalisis implementasi Aplikasi Sistem Keuangan Desa (SISKEUDES) dalam pengusulan RPD dan SPP serta mengidentifikasi faktor-faktor yang menghambat implementasinya di Gampong Seuneubok Tuha Sa, Kecamatan Darul Aman, Kabupaten Aceh Timur. Penelitian ini menggunakan pendekatan kualitatif dengan metode deskriptif. Data diperoleh melalui observasi, wawancara, dan dokumentasi, kemudian dianalisis menggunakan teknik reduksi data, penyajian data, dan penarikan kesimpulan. Analisis penelitian menggunakan teori implementasi kebijakan Van Meter dan Van Horn yang meliputi standar dan tujuan kebijakan, sumber daya, karakteristik organisasi pelaksana, komunikasi antarorganisasi, disposisi pelaksana, serta kondisi sosial, ekonomi, dan politik. Hasil penelitian menunjukkan bahwa implementasi SISKEUDES dalam pengusulan RPD dan SPP telah berjalan, namun belum optimal. Kendala yang ditemukan meliputi keterbatasan kemampuan aparatur dalam mengoperasikan aplikasi, keterlambatan penyelesaian dokumen administrasi, koordinasi internal yang belum efektif, perubahan regulasi, serta penyesuaian terhadap pembaruan sistem aplikasi. Kondisi tersebut menyebabkan keterlambatan pengajuan RPD dan SPP yang berdampak pada proses pencairan dana desa. Oleh karena itu, diperlukan peningkatan kapasitas aparatur, penguatan koordinasi, serta pendampingan teknis secara berkelanjutan agar implementasi SISKEUDES dapat mendukung pengelolaan keuangan desa yang lebih efektif, transparan, dan akuntabel.

Kata Kunci: Implementasi, SISKEUDES, Pengelolaan, Keuangan, Desa.

ABSTRACT

Village financial management is an essential aspect of achieving good governance through the principles of transparency, accountability, effectiveness, and efficiency. One of the government's efforts to support these objectives is the implementation of the Village Financial System Application (SISKEUDES), which is utilized in the processes of planning, administration, reporting, and financial accountability. However, the implementation of SISKEUDES in various regions continues to face several challenges, particularly in the submission of the Fund Withdrawal Plan (RPD) and Payment Request Letter (SPP). This study aims to analyze the implementation of the Village Financial System Application (SISKEUDES) in the submission of RPD and SPP and to identify the factors inhibiting its implementation in Seuneubok Tuha Sa Village, Darul Aman District, East Aceh Regency. This research employed a qualitative approach with a descriptive method. Data were collected through observation, interviews, and documentation, and were analyzed using data reduction, data presentation, and conclusion drawing techniques. The analysis was based on the policy implementation theory of Van Meter and Van Horn, which includes policy standards and objectives, resources, characteristics of implementing organizations, inter-organizational communication, implementers' disposition, and social, economic, and political conditions. The findings indicate that the implementation of SISKEUDES in the submission of RPD and SPP has been carried out but has not yet been optimal. The identified constraints include limited capability of village officials in operating the application, delays in completing administrative documents, ineffective internal coordination, regulatory changes, and adjustments to system updates. These conditions have resulted in delays in the submission of RPD and SPP, consequently affecting the village fund disbursement process. Therefore, improving the capacity of village officials, strengthening coordination, and providing continuous technical assistance are necessary to enhance the implementation of SISKEUDES in supporting more effective, transparent, and accountable village financial management.

Keywords: *Implementation, SISKEUDES, Management, Finance, Village.*