**ABSTRACT**

*The village is the lowest government unit that given partially affairs authority by the central government , in this case affairs their authority under regional autonomy from this practice consists of the autonomy to set and take care of the interests of the community, But that does seems to have not run with good especially in the application of of the country financial system villages then , is stated in the report the end of this year a writer of take on titles* ***“The Application Of The System Village Finance (SISKEUDES) In District Pelaihari Tanah Laut Regency the province of south Borneo”*** *To uncover the and analyze the application of the system village finance , obstacles in the application of and in order to increase the efforts made by the application of the system village finance (siskeudes) in District Pelaihari Tanah Laut Regency.*

*Methods used in research is using qualitative research with the descriptive and approach inductive .Data collection techniques used is interview , observation and documentation Data on analyzed using data reduction analysis techniques , presentation of data and verification of data with informants head of bpmpd Tanah Laut , head of the village , the village head and gives the village finance.*

*Conclusion the research results show that obstacles in the application of siskeudes in District Pelaihari Tanah Laut Regency of less that competent device the village administration , access transportation hard enough to reach , facilities and infrastructure a limited , and the resistance Their effort to address any is: socialization, training and evaluation.Based on conclusions on hence writers suggesting it needs optimization and improvements training by the community empowerment board and government villages as: training and use the practice, the practice of modern matter, speakers professional training and assistance by the government in or county to each village So that better informed and understand so that in its application can run to the utmost .Also the government should estimate would first of facilities and infrastructure from each village as: transportation access , completeness atk , as well as of the required information system.*