**ABSTRAK**

APBN-P 2015 telah mengalokasikan dana desa sebesar ± Rp. 20.776 triliun kepada 74.093 desa, besarnya dana desa yang diberikan memberikan peluang kepada aparat desa melakukan penyelewengan anggaran sebagai wujud pengelolaan keuangan desa yang transparan, partisipatif dan akuntabel Badan Pengelolaan Keuangan dan Pengawasan dan Kementrian Dalam Negeri bekerja sama untuk mengembangkan Aplikasi Sistem Keuangan Desa atau yang disebut Aplikasi SISKEUDES.

Berdasarkan pemikiran diatas maka penulis tertarik untuk melakukan penelitian dengan judul “IMPLEMENTASI PROGRAM APLIKASI SISTEM KEUANGAN DESA DI KABUPATEN SIGI PROVINSI SULAWESI TENGAH (STUDI DI DESA BOBO, DESA KARUNIA, DESA BAHAGIA) dengan menggunakan ***penelitian kualitatif, metode deskriptif dengan pendekatan induktuf.***

Dari hasil penelitian dan pengamatan secara langsung di lapangan menunjukan bahwa pelaksanaan Program Aplikasi SISKEUDES telah di terapkan seluruhnya oleh 176 desa di Kabupaten Sigi akan tetapi studi yang dilakukan peneliti pada desa Bobo, desa Bahagia, dan desa Karunia masih terlambat dalam pelaporan keuangan desa, hal ini juga dipengaruhi oleh faktor dalam implementasi yaitu komunikasi dan sumber daya

Saran yang diajukan terkait Implementasi Program Aplikasi Sistem Keuangan Desa di Kabupaten Sigi adalah diharapkan Dinas PMD dapat membentuk Tim Satgas SISKEUDES agar aparat desa paham tentang pengoprasian Aplikasi SISKEUDES.

Kata Kunci : Implementasi – Aplikasi SISKEUDES – Pengelolaan Keuangan

***ABSTRACT***

 APBN-P 2015 has allocated village fund of ± Rp. 20,776 trillion to 74,093 villages, the amount of village funds provided gives the village officials the opportunity to budget misappropriation as a transparent, participatory and accountable financial management of the Financial and Supervisory Board and the Ministry of Home Affairs work together to develop village or so-called financial system applications Application SISKEUDES.

 Based on the above ideas, the authors are interested to conduct research with the title "IMPLEMENTATION PROGRAM APPLICATION VISUAL FINANCIAL SYSTEM IN SIGI DISTRICT CENTRAL SULAWESI PROVINCE (STUDY IN BOBO VILLAGE, KARUNIA VILLAGE BAHAGIA VILLAGE). This study aims to determine the implementation of SISKEUDES Program Application policy in Sigi District by taking samples in Bobo Village, Desa Bahagia, Village Karunia, constraints faced and what efforts are done by the Office of Community Empowerment and Village by using qualitative research, descriptive method with an approach of inductance.

 From the results of research and direct observation at the location shows that the implementation of the SISKEUDES Application Program has been implemented by 176 villages in Sigi Regency, but the study conducted by researchers in Bobo village, Bahagia village and Karunia village is still late in village financial reporting, also influenced by factors in the implementation of communication and resources

 Suggestion proposed related Implementation Program Application of Village Financial System in Sigi District is expected Dinas PMD can form SISKEUDES Task Force to village apparatus understand about Operation SISKEUDES.

Key Words : Implementasi – Aplikasi SISKEUDES – Pengelolaan Keuangan