

**ANALYSIS OF FINANCIAL MANAGEMENT OF VILLAGE-OWNED  
ENTERPRISES (Case Study at BUMDes Bahagia Sidomulyo in Sidomulyo  
Village, Silo District)**

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**ABSTRACK**

*This study aims to analyze and explain the financial management of BUMDes Bahagia Sidomulyo in Sidomulyo Village, Silo District which is adjusted to the principles of BUMDes financial management in Minister of Home Affairs Regulation Number 20 of 2018 as seen from the process of Financial Planning, Implementation, Administration, Reporting and Accountability. This research is located on Jalan Gunung Gending RT 02 / RW 09, Krajan, Sidomulyo, Silo District, Jember Regency. This study uses a qualitative method with data collection techniques used in the form of interviews and data validity is carried out using source and technique triangulation techniques. The results of this study indicate that the financial management of BUMDes Bahagia Sidomulyo has been in line with the financial management process based on the Regulation of the Minister of Home Affairs (Permendagri) Number 20 of 2018 and the Principles of Good Governance. However, there are still several things that BUMDes Bahagia Sidomulyo needs to improve in its financial management, including, It is necessary to expand the reach of report publications, for example through the village website or mass media so that it is more easily accessible to the public and partners, and encourage more interactive community participation in the preparation of the Annual Budget Plan, not just receiving input. Constraints in manual recording and application techniques also interfere with the accuracy of BUMDes financial data.*

**Keywords :** *Analysis, Financial Management, Village Owned Enterprises (BUMDes)*