

ABSTRAK

MUHAMMAD SUYUDI, NPM: 2022256 : Judul “EFEKTIVITAS PENGELOLAAN DANA DESA DALAM MENINGKATKAN PEMBANGUNAN DI DESA MURUNG SARI KECAMATAN AMUNTAI SELATAN KABUPATEN HULU SUNGAI UTARA”. Dibimbing oleh Bapak **Dr. Agus Surya Dharma, S.Sos., M.AP** sebagai Pembimbing I dan Bapak **H. Yusran Fahmi, S.IP., M.A.P.** sebagai Pembimbing II.

Pengelolaan Dana Desa di Desa Murung Sari Kecamatan Amuntai Selatan Kabupaten Hulu Sungai Utara secara keseluruhan berada pada kategori cukup efektif, namun belum optimal sesuai dengan tujuan Dana Desa. Permasalahannya adalah perencanaan yang kurang partisipatif dan belum sepenuhnya mengakomodasi kebutuhan riil masyarakat di daerah rawa, lemahnya penatausahaan khususnya dalam hal pencatatan keuangan, kurangnya transparansi informasi anggaran kepada publik, serta rendahnya kualitas pembangunan fisik yang cepat rusak. Tujuan penelitian ini adalah untuk mengetahui efektivitas pengelolaan dana desa dalam meningkatkan pembangunan di Desa Murung Sari serta mengidentifikasi faktor-faktor penghambat dan pendukungnya.

Penelitian ini menggunakan pendekatan kualitatif dengan tipe deskriptif-kualitatif. Teknik pengumpulan data yang digunakan adalah wawancara, observasi, dan dokumentasi. Sumber data diambil melalui teknik penarikan sampel secara purposive berjumlah 10 orang (Kepala Desa, BPD, perangkat desa, dan masyarakat). Data dianalisis melalui tahapan reduksi data, penyajian data, dan penarikan kesimpulan. Uji kredibilitas data dilakukan dengan perpanjangan pengamatan, meningkatkan ketekunan, dan triangulasi.

Hasil penelitian menunjukkan bahwa pengelolaan Dana Desa di Desa Murung Sari belum sepenuhnya baik dilihat dari lima indikator: Pertama, aspek Perencanaan, indikator Efektif dan Efisien sudah cukup baik namun kurang partisipatif; indikator Tepat Sasaran sudah baik. Kedua, aspek Pelaksanaan, indikator Penerimaan dan Pembayaran sudah sesuai prosedur namun terkendala keterlambatan transfer pusat. Ketiga, aspek Penatausahaan, indikator Mencatat kurang baik karena aparat sering lupa mencatat transaksi. Keempat, aspek Pelaporan, indikator Keterbukaan dan Penyampaian belum baik karena kurangnya transparansi kepada masyarakat. Kelima, aspek Pertanggungjawaban, indikator Pertanggungjawaban Keuangan dan Kinerja belum baik karena adanya selisih realisasi dan rendahnya kualitas fisik bangunan. Faktor penghambat meliputi lemahnya pencatatan, kurangnya transparansi, dan rendahnya kualitas fisik. Faktor pendukung meliputi pembangunan yang tepat sasaran serta penggunaan material lokal/padat karya.

Untuk meningkatkan efektivitas, disarankan kepada Pemerintah Desa Murung Sari untuk meningkatkan transparansi melalui papan informasi APBDes, melakukan pelatihan rutin Siskeudes bagi aparatur, dan memperketat pengawasan teknis pembangunan. Masyarakat diharapkan lebih aktif dalam musyawarah desa dan pengawasan swadaya.

ABSTRACT

MUHAMMAD SUYUDI, NPM. 2022256 : Title **“EFFECTIVENESS OF VILLAGE FUND MANAGEMENT IN INCREASING DEVELOPMENT IN MURUNG SARI VILLAGE, SOUTH AMUNTAI DISTRICT, HULU SUNGAI UTARA REGENCY”**. Supervised by Mr. **Dr. Agus Surya Dharma, S.Sos., M.AP** as Advisor I and Mr. **H. Yusran Fahmi, S.IP., M.A.P.** as Advisor II.

Village Fund management in Murung Sari Village, South Amuntai District, Hulu Sungai Utara Regency is overall categorized as quite effective, but not yet optimal according to the Village Fund objectives. The problems include less participatory planning that does not fully accommodate the real needs of people in swamp areas, weak administration especially in financial recording, lack of budget transparency to the public, and low quality of physical development that is easily damaged. The purpose of this study was to determine the effectiveness of village fund management in increasing development in Murung Sari Village and to identify the inhibiting and supporting factors.

This study used a qualitative approach with a descriptive-qualitative type. Data collection techniques used were interviews, observation, and documentation. Data sources were taken through purposive sampling totaling 10 people (Village Head, BPD, village officials, and the community). Data were analyzed through the stages of data reduction, data presentation, and conclusion drawing. Data credibility testing was carried out by extending observations, increasing persistence, and triangulation.

The results showed that Village Fund management in Murung Sari Village was not yet fully good, as seen from five indicators: First, the Planning aspect, the Effective and Efficient indicators were good enough but lacked participation; the Targeted indicator was good. Second, the Implementation aspect, the Receipt and Payment indicators followed procedures but were constrained by delays in central transfers. Third, the Administration aspect, the Recording indicator was not good because officials often forgot to record transactions. Fourth, the Reporting aspect, the Openness and Submission indicators were not good due to lack of transparency. Fifth, the Accountability aspect, the Financial and Performance Accountability indicators were not good due to realization discrepancies and low physical quality of buildings. Inhibiting factors included weak recording, lack of transparency, and low physical quality. Supporting factors included targeted development and the use of local materials/labor-intensive work.

To improve effectiveness, it is recommended that the Murung Sari Village Government increase transparency through APBDes information boards, conduct routine Siskeudes training for officials, and tighten technical supervision of development. The community is expected to be more active in village meetings and self-monitoring.