

RINGKASAN

Kemiskinan merupakan salah satu permasalahan yang paling berat dalam pembangunan ekonomi di Indonesia. tingginya angka kemiskinan di Indonesia membuat pemerintah mengeluarkan berbagai kebijakan, salah satu kebijakan tersebut adalah dana desa. Dana desa merupakan dana Anggaran Pendapatan Belanja Negara (APBN) yang diberikan kepada desa di transfer melalui Anggaran Pendapatan Belajar Daerah (APBD) atau Kota yang digunakan untuk membiayai penyelenggaraan pemerintahan, pelaksanaan pembangunan, pembinaan, kemasyarakatan dan pemberdayaan masyarakat desa. Kenapa penyelesaian kemiskinan harus di mulai dari desa ? karena desa merupakan ujung tombak pembangunan yang bersentuhan langsung dengan masyarakat, selain itu ternyata masih banyak permasalahan kemiskinan di daerah pedesaan seperti tingginya angka pengangguran dan minimnya lapangan pekerjaan di desa. Desa Karangtengah merupakan desa yang menerima dana desa terbanyak di daerah Kecamatan Baturraden, tingginya anggaran dana desa yang diterima ternyata belum sepenuhnya dirasakan oleh Masyarakat Desa Karangtengah,. Tujuan penelitian ini adalah untuk mengetahui efektivitas pengelolaan dana desa di Desa Karangtengah Kecamatan Baturraden Kabupaten Banyumas berdasarkan Teori Efektivitas yang dikemukakan oleh Duncan.

Penelitian ini menggunakan metode kualitatif dengan pendekatan deskriptif. Pada penelitian ini, pemilihan informan dilakukan berdasarkan *teknik purposive sampling*. Penelitian ini memilih Sembilan informan masyarakat asli Desa Karangtengah yang memiliki jabatan berbeda-beda. Pengumpulan data menggunakan wawancara, observasi dan dokumentasi. Sedangkan untuk validitas data, penelitian ini menggunakan teknik triangulasi untuk menguji keabsahan data.

Hasil penelitian ini menunjukkan bahwa pengelolaan dana desa di Desa Karangtengah berdasarkan Teori Efektivitas Duncan sudah efektif. Berikut hasil penelitian berdasarkan aspek kajian tersebut: 1) Aspek Pencapaian Tujuan, pada aspek ini pencapaian tujuan untuk masing- masing bidang dalam pengelolaan dana desa sudah efektif, 2) dalam aspek Integrasi juga sudah cukup efektif terlihat dalam kemampuan pemerintah desa saat menyelenggarakan sosialisasi dalam hal ini berupa musyawarah rencana pembangunan desa, 3) Aspek Adaptasi, pemerintah dilihat dari cara menyesuaikan dengan perubahan yang terjadi sudah cukup baik.

Kata Kunci : Efektivitas, Pengelolaan Keuangan, Dana Desa

SUMMARY

Poverty is one of the most difficult problems in economic development in Indonesia. The high poverty rate in Indonesia has made the government issue various policies, one of which is the village fund. Village funds are State Expenditure Budget (APBN) funds given to villages transferred through the Regional or City Budget (APBD) which are used to finance the implementation of government, the implementation of development, coaching, community affairs and empowerment of village communities. Why should poverty settlement start from the village? Because the village is the spearhead of development that is in direct contact with the community, in addition, it turns out that there are still many poverty problems in rural areas such as the high unemployment rate and the lack of jobs in the village. Karangtengah Village is the village that receives the most village funds in the Baturraden District area, the high village fund budget received has not been fully felt by the Karangtengah Village Community, although development is always going on but this development is not completely evenly distributed, community development programs that are not yet appropriate and the target also makes this village fund budget less useful. The purpose of this research is to determine the effectiveness of village fund management in Karangtengah Village, Baturraden District, Banyumas Regency based on the Effectiveness Theory proposed by Duncan.

This study uses a qualitative method with a descriptive approach. In this study, the selection of informants was carried out based on the purposive sampling technique. This study selected nine informants from the indigenous community of Karangtengah Village who have different positions. Data collection uses interviews, observations and documentation. As for the validity of the data, this study uses a triangulation technique to test the validity of the data.

The results of this study show that the management of village funds in Karangtengah Village based on the Duncan Effectiveness Theory is effective. The following are the results of the research based on the aspect of the study: 1) Aspect of Goal Achievement, in this aspect the achievement of goals for each field in the management of village funds has been effective, 2) in the aspect of Integration it is also quite effective seen in the ability of the village government when organizing socialization in this case in the form of village development plan deliberations, 3) Adaptation aspect, the government seen from the way of adjusting to the changes that occur is quite good.

Keywords: Effectiveness, Financial Management, Village Funds