

ABSTRAK

Sabna Jumairah. 2026. Efektivitas Pengelolaan Dana Desa Dalam Upaya meningkatkan Infrastruktur Desa dan Kesejahteraan Rakyat Studi Pada Desa Batuah Kecamatan Kusan Hilir Kabupaten Tanah Bumbu. Skripsi, Program Studi SI Ekonomi Syariah, Fakultas Ekonomi dan Bisnis Islam. Pembimbing I: Rohana Faridah S.E., M.M.,

Kata Kunci: Efektivitas, Pengelolaan Dana Desa, Infrastruktur Desa, Kesejahteraan Rakyat.

Pembangunan desa merupakan salah satu prioritas pemerintah dalam mewujudkan pemerataan pembangunan dan meningkatkan kesejahteraan masyarakat melalui program Dana Desa. Dana Desa diarahkan untuk mendukung pembangunan infrastruktur, pemberdayaan masyarakat, dan peningkatan kualitas hidup masyarakat desa. Namun, dalam pelaksanaannya masih dijumpai berbagai kendala, seperti kurangnya transparansi, keterbatasan kualitas sumber daya manusia aparatur desa, serta perencanaan pembangunan yang belum optimal sehingga efektivitas pengelolaan Dana Desa belum sepenuhnya mampu memberikan manfaat yang merata bagi masyarakat. Oleh karena itu, penelitian ini dilakukan untuk mengkaji efektivitas pengelolaan Dana Desa dalam meningkatkan pembangunan infrastruktur desa dan kesejahteraan rakyat di Desa Batuah, Kecamatan Kusan Hilir, Kabupaten Tanah Bumbu.

Penelitian ini bertujuan untuk mengetahui efektivitas pengelolaan Dana Desa dalam meningkatkan pembangunan infrastruktur desa, menganalisis dampaknya terhadap kesejahteraan masyarakat, mengidentifikasi faktor-faktor pendukung dan penghambat, serta memberikan rekomendasi guna meningkatkan efektivitas pengelolaan Dana Desa. Penelitian menggunakan pendekatan kualitatif dengan metode deskriptif dan jenis penelitian lapangan (field research). Data diperoleh melalui observasi, wawancara mendalam, dan dokumentasi terhadap Kepala Desa, Sekretaris Desa, Bendahara Desa, Badan Permusyawaratan Desa (BPD), tokoh masyarakat, serta masyarakat penerima manfaat yang dipilih menggunakan teknik purposive sampling. Analisis data dilakukan dengan model Miles dan Huberman melalui tahapan reduksi data, penyajian data, serta penarikan kesimpulan dan verifikasi, sedangkan keabsahan data diuji menggunakan teknik triangulasi sumber, teknik, dan waktu.

Hasil penelitian menunjukkan bahwa pengelolaan Dana Desa di Desa Batuah telah dilaksanakan sesuai dengan tahapan perencanaan, pelaksanaan, penatausahaan, pelaporan, dan pertanggungjawaban sebagaimana diatur dalam peraturan perundang-undangan. Dana Desa dimanfaatkan untuk pembangunan jalan desa, drainase, saluran irigasi, jembatan kecil, dan fasilitas umum lainnya yang berdampak pada meningkatnya akses transportasi, pelayanan pendidikan dan kesehatan, serta aktivitas ekonomi masyarakat. Pengelolaan Dana Desa juga memberikan dampak positif terhadap kesejahteraan masyarakat melalui peningkatan kesempatan kerja, bertambahnya pendapatan masyarakat, dan pelaksanaan program pemberdayaan. Berdasarkan indikator efektivitas yang meliputi pencapaian tujuan, ketepatan sasaran, efisiensi penggunaan anggaran, partisipasi masyarakat, dan manfaat yang dirasakan, pengelolaan Dana Desa di Desa Batuah dinilai cukup efektif. Meskipun demikian, masih diperlukan peningkatan kapasitas aparatur desa, penguatan sistem pengawasan, serta peningkatan partisipasi masyarakat agar manfaat Dana Desa dapat dirasakan secara lebih merata dan berkelanjutan.

ABSTRACT

Sabna Jumairah. 2026. *The Effectiveness of Village Fund Management in Enhancing Village Infrastructure and Community Welfare: A Study of Batuah Village, Kusan Hilir District, Tanah Bumbu Regency.* Undergraduate Thesis, Sharia Economics Study Program, Faculty of Islamic Economics and Business. Supervisor I: Rohana faridah S.E., M.M.

Keywords Effectiveness, Village Fund Management, Village Infrastructure, Community Welfare.

Village development has become one of the Indonesian government's main priorities in achieving equitable development and improving community welfare through the Village Fund program. Village Funds are allocated to support infrastructure development, community empowerment, and the improvement of villagers' quality of life. However, several challenges remain in their implementation, including limited transparency, inadequate human resource capacity among village officials, and less effective development planning, resulting in Village Fund management that has not fully provided equitable benefits to the community. Therefore, this study was conducted to examine the effectiveness of Village Fund management in improving village infrastructure and community welfare in Batuah Village, Kusan Hilir District, Tanah Bumbu Regency.

This study aimed to determine the effectiveness of Village Fund management in improving village infrastructure, analyze its impact on community welfare, identify the supporting and inhibiting factors, and provide recommendations to enhance the effectiveness of Village Fund management. This research employed a qualitative approach using a descriptive field research design. Data were collected through observation, in-depth interviews, and documentation involving the Village Head, Village Secretary, Village Treasurer, members of the Village Consultative Body (BPD), community leaders, and beneficiary community members selected through purposive sampling. Data were analyzed using the Miles and Huberman interactive model, consisting of data reduction, data display, conclusion drawing, and verification, while data validity was ensured through source, technique, and time triangulation.

The findings reveal that Village Fund management in Batuah Village has been implemented in accordance with the stages of planning, implementation, administration, reporting, and accountability as stipulated by government regulations. The Village Funds have been utilized for the construction and improvement of village roads, drainage systems, irrigation channels, small bridges, and other public facilities, contributing to better transportation access, improved educational and health services, and increased community economic activities. Village Fund management has also positively influenced community welfare by creating employment opportunities, increasing household income, and supporting community empowerment programs. Based on the indicators of effectiveness, including goal achievement, target accuracy, budget efficiency, community participation, and perceived benefits, Village Fund management in Batuah Village can be categorized as fairly effective. Nevertheless, improving the capacity of village officials, strengthening the supervision system, and increasing community participation remain essential to ensure that the benefits of Village Funds are distributed more equitably and sustainably.