

**PENGARUH FAKTOR – FAKTOR PENGELOLAAN DANA BERGULIR  
TERHADAP KINERJA UNIT PELAKSANA KEGIATAN  
PEMBERDAYAAN MASYARAKAT DI KECAMATAN SUKASADA**

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**ABSTRAK**

Penelitian ini bertujuan mengungkapkan pengaruh faktor – faktor pengelolaan dana bergulir terhadap kinerja unit pelaksana kegiatan dalam pemberdayaan masyarakat di kecamatan sukasada di DPM UPK Kertha Partha Sukasada. Sampel dalam penelitian ini sebanyak 271 anggota. Analisis data dilakukan menggunakan analisis regresi linier berganda. Berdasarkan hasil analisis regresi linier berganda ditemukan bahwa pengaruh akuntabilitas, transparansi, dan pertanggungjawaban berpengaruh positif dan signifikan terhadap kinerja UPK.

**Kata kunci:** dana bergulir, kinerja unit pelaksana kegiatan, akuntabilitas, transparansi, pertanggungjawaban.

**INFLUENCE OF FACTORS IN MANAGEMENT OF REMOVING FUNDS  
ON THE PERFORMANCE OF THE ACTIVITY IMPLEMENTING UNIT  
COMMUNITY EMPOWERMENT IN SUKASADA DISTRICT**

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***ABSTRACT***

*This study aims to reveal the influence of revolving fund management factors on the performance of activity implementing units in community empowerment in the Sukasada sub-district at DPM UPK Kertha Partha Sukasada. The sample in this study were 271 members. Data analysis was performed using multiple linear regression analysis. Based on the results of multiple linear regression analysis, it was found that the influence of accountability, transparency, and accountability had a positive and significant effect on UPK performance.*

***Keywords:*** *revolving fund, activity implementing unit performance, accountability, transparency, responsibility.*