

**PENGARUH KOMPETENSI APARATUR PEMERINTAH DESA,  
EFEKTIVITAS KINERJA PENDAMPING LOKAL DESA DAN  
KETERLIBATAN MASYARAKAT TERHADAP PENGOPTIMALAN  
PENGELOLAAN DANA DESA**

Oleh

Ni Putu Dessy Eka Aryani, NIM 1617051188

**PROGRAM STUDI S1 AKUNTANSI**

**ABSTRAK**

Penelitian ini bertujuan untuk menganalisis pengaruh kompetensi aparatur pemerintah desa, efektivitas kinerja pendamping lokal desa dan keterlibatan masyarakat terhadap pengoptimalan pengelolaan dana desa di pemerintahan desa Kabupaten Buleleng. Variabel independen dalam penelitian ini adalah kompetensi aparatur pemerintah desa, efektivitas kinerja pendamping lokal desa dan keterlibatan masyarakat. Sedangkan variabel dependen dalam penelitian ini adalah pengoptimalan pengelolaan dana desa.

Populasi dalam penelitian ini mencakup seluruh kepala desa, bendahara desa, pendamping lokal desa dan pengurus BPD (Badan Permusyawaratan Masyarakat) sebagai perwakilan dari masyarakat desa yang turut serta mengelola dan mengawasi jalannya pengelolaan dana desa di Kabupaten Buleleng. Sampel penelitian ini menggunakan purposive sampling dengan kriteria tertentu dimana terdapat 29 desa di Kabupaten Buleleng yang bermasalah dalam laporan realisasi anggaran dana desa tahap I dan tahap II sehingga dana desa tahap III terancam tidak dicairkan. Teknik analisis data yang digunakan untuk menguji hipotesis yaitu regresi linear berganda dengan total responden yang mengisi kuesioner sebanyak 220 responden.

Hasil penelitian ini menyatakan bahwa kompetensi aparatur pemerintah desa berpengaruh positif terhadap pengoptimalan pengelolaan dana desa, efektivitas kinerja pendamping lokal desa berpengaruh positif terhadap pengoptimalan pengelolaan dana desa dan keterlibatan masyarakat berpengaruh positif terhadap pengoptimalan pengelolaan dana desa.

Kata kunci: pengoptimalan pengelolaan dana desa, kompetensi aparatur pemerintah desa, efektivitas kinerja pendamping lokal desa, keterlibatan masyarakat

***THE EFFECT OF THE COMPETENCE OF VILLAGE  
GOVERNMENT OFFICIAL, THE EFFECTIVENESS OF  
THE PERFORMANCE OF THE VILLAGE'S LOCAL  
COMPANION AND COMMUNITY INVOLVEMENT IN  
OPTIMIZING VILLAGE FUND MANAGEMENT***

*By*

**Ni Putu Dessy Eka Aryani, NIM 1517051188**

***Undergraduate Study Program of Accounting***

**ABSTRACT**

*The study aims to analyze the influence of the competence of village government officials, the effectiveness of the performance of village local counterparts, and the community involvement in optimizing village fund management in the village government of Buleleng Regency. The independent variables in this study were the competence of village government officials, the effectiveness of the performance of the village's local counterparts and the community involvement. Meanwhile the dependent variable was the optimization of village fund management.*

*The population of this study included all village heads, village treasurers, local village facilitators and BPD (Community Consultative Body) officials as the representatives of village communities who participated in managing and overseeing the management of village funds in Buleleng Regency. The sample of this study used a purposive sampling with certain criteria where there were 29 villages in Buleleng Regency that had problems in the realization of the village budget funds for phase I and phase II. Therefore, the village funds in phase III were threatened not to be disbursed. The data analysis technique used multiple linear regression with a total of 220 respondents who filled out the questionnaire.*

*The results of this study stated that the competence of village government officials had a positive effect on optimizing village fund management, the effectiveness of the performance of local village facilitators had a positive effect on optimizing village fund management and community involvement had a positive effect on optimizing village fund management.*

*Keywords: optimization of village fund management, competence of village government officials, effectiveness of village local counterparts' performance, community involvement*