

## ABSTRAK

### **Analisis Penerapan Azas Pengelolaan Dana Desa terhadap Pembangunan Desa. Ditinjau dalam Perspektif Ekonomi Islam (Studi Kasus di Kecamatan Lempuing)**

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Penelitian ini bertujuan untuk menganalisis dan mengetahui penerapan azas pengelolaan dana desa terhadap pembangunan di desa Tugu Agung dan desa Tugu Jaya ditinjau dalam perspektif ekonomi islam. Jenis penelitian ini yaitu penelitian lapangan dengan sumber data yang diperoleh dari sumber data primer dan data sekunder. Adapun teknik analisis data dalam penelitian ini menggunakan teknik deskriptif kualitatif dimana data tersebut dikumpulkan dengan menggunakan metode observasi, wawancara, dokumentasi, dan dari beberapa sumber Jurnal, artikel-artikel lainnya.

Dari penelitian yang dilaksanakan diperoleh hasil secara keseluruhan bahwa pengelolaan keuangan dana desa Tugu Agung dan Tugu Jaya sudah sesuai dengan azas transparansi namun untuk program-program lainnya belum dapat dikatakan transparansi, Akuntabilitas kepada pemerintah sudah baik akan tetapi pertanggungjawaban kepada masyarakat belum baik, Partisipasi masyarakat di desa Tugu Agung dan desa Tugu Jaya belum baik dan Efisiensi serta efektivitas sebagian program sudah berjalan dengan baik namun untuk beberapa program yang sudah ditargetkan belum terlaksana.

Dalam perspektif ekonomi islam Pengelolaan keuangan dana desa Tugu Agung dan Tugu Jaya belum sejalan dengan sifat *Shidiq*, Pertanggungjawaban terhadap pemerintah sudah sejalan dengan sifat Amanah namun pertanggungjawaban kepada masyarakat belum sejalan sifat *Amanah*, partisipasi masyarakat di kedua desa tersebut belum sejalan dengan sifat *Tabligh* dan Efisiensi serta efektivitasnya telah sejalan dengan perspektif ekonomi islam yaitu *Fathonah* namun dalam perspektif ekonomi islam yaitu *Tabligh* desa Tugu Agung dan di desa Tugu Jaya belum dapat dikatakan baik.

**Kata Kunci : *Azas Pengelolaan Dana Desa, Perspektif Ekonomi Islam***

## ABSTRACT

### **Analysis of the Implementation of Village Fund Management Principles for Village Development. Viewed in the Perspective of Islamic Economics (Case Study in Lempuing District)**

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This study aims to analyze and determine the application of the principle of managing village funds to development in Tugu Agung village and Tugu Jaya village from an Islamic economic perspective. This type of research is field research with data sources obtained from primary data sources and secondary data. The data analysis technique in this study used a qualitative descriptive technique where the data was collected using observation, interviews, documentation, and from several journal sources, other articles.

From the research carried out, the overall results were obtained that the financial management of Tugu Agung and Tugu Jaya village funds was in accordance with the principle of transparency, but for other programs it could not be said to be transparent. Accountability to the government was good but accountability to the community was not good. Community participation in Tugu Agung village and Tugu Jaya village are not yet good and the efficiency and effectiveness of some programs have been running well but for some programs that have been targeted have not been implemented.

In an Islamic economic perspective, the financial management of Tugu Agung and Tugu Jaya village funds is not in line with the nature of Shidiq, accountability to the government is in line with the nature of Amanah, but accountability to the community is not in line with the nature of Amanah, community participation in the two villages is not in line with the nature of Tabligh and Efficiency and Its effectiveness is in line with the Islamic economic perspective, namely Fathonah, but in the Islamic economic perspective, namely Tabligh in Tugu Agung village and in Tugu Jaya village, it cannot be said to be good.

***Keywords: Principles of Village Fund Management, Islamic Economic Perspective***