

## ABSTRAK

**Suci Febriyanti (17043208) : Analisis Efektivitas dan Efisiensi Pengelolaan Dana Nagari (Studi Pada Nagari di Kabupaten Agam)**

**Pembimbing : Halmawati, SE, M.Si**

The research aims to determine the effectiveness and efficiency of the management of nagari funds in Agam Regency in 2015-2018 and to find out the management of nagari funds in Agam Regency in accordance with Law Number 2014 concerning Villages and Minister of Home Affairs Regulation Number 113 years 2014 on Village Financial Management. This research is a descriptive quantitative research. Data collection techniques are questionnaires, documentation and literature study. Questionnaires were distributed to guardians of the village, village staff (village secretary, village treasurer and planning committee), chair of the BPD, deputy chair of the BPD, and members of the BPD (representing one of the members) in 17 villages. The results of this study prove that (1) The performance of village fund management based on the concept of value for money by measuring the level of effectiveness and efficiency of village fund management in Agam Regency for the 2015-2018 fiscal year is that of the 17 villages used in the study, it can be said that 14 villages have an effective level of village fund management, while 3 villages data processing could not be carried out due to the incomplete archive of the report on the realization of the Nagari funds. While the level of efficiency in managing village funds in 17 villages in Agam District, it can be said that 14 villages have a level of management of village funds that is still inefficient. This is indicated by several factors including many of the activities that have been planned beyond expectations, such as late disbursement of funds, unfavorable weather when the program will be implemented, constraints when determining program priorities due to the large number of proposals contained in the RKP due to the large number of Jorong in some nagari. Other things that can happen are that the participation of institutions in the nagari is still not maximal, there is still a lack of public participation in the formation of budgets and activity designs, and there is still a lack of human resources due to the small population. Meanwhile, the 3 villages data cannot be processed due to incomplete archives of the report on the realization of their Nagari funds. (2) The management of village funds in Agam District is in accordance with Law Number 6 of 2014 and Minister of Home Affairs Regulation Number 113 of 2014 concerning Village funds from the planning, implementation, administration, reporting, and accountability processes has referred to Law Number 6 of 2014 and Minister of Home Affairs Regulation Number 113 of 2014 concerning Village Financial Management.

**Keywords:** village financial management, effectiveness, efficiency