**ANALISIS DANA DESA TERHADAP BELANJA DESA DIBIDANG PEMBANGUNAN (STUDI KASUS DESA TANJUNG**

**GUSTI, KABUPATEN DELI SERDANG)**

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**ABSTRAK**

Tujuan dari penelitian ini adalah untuk mengetahui realisasi Dana Desa (DD) terhadap belanja desa dibidang pembangunan di desa Tanjung Gusti. Metode analisis yang digunakan adalah analisis deskriptif kualitatif dengan menggunakan dokumen Anggaran Pendapatan Dan Belanja Desa (APBDes) sebagai sumber data. Hasil penelitian menunjukkan bahwa Dana Desa (DD) yang diterima oleh pemerintah desa Tanjung Gusti direalisasikan pada tiga bidang, yaitu bidang pembangunan, pemberdayaan masyarakat, dan bidang penyelenggaraan pemerintahan, namun prioritas penggunaan Dana Desa (DD) tetap pada bidang pembangunan. Hal tersebut telah sesuai dengan peraturan Menteri Desa, Daerah Tertinggal dan Transmigrasi Republik Indonesia tentang Prioritas Penggunaan Dana Desa (DD) yaitu pada bidang pembangunan dan pemberdayaan masyarakat. Realisasi Dana Desa (DD) di Desa Tanjung Gusti juga telah sesuai dengan Rencana Kerja Pemerintahan (RKP) yang telah dimusyawarahkan, walaupun ada beberapa program yang tidak dapat dilaksanakan. Hal tersebut terjadi karena adanya penolakan dari masyarakat sehingga rencana kegiatan tersebut tidak dapat direalisasikan.

**Kata Kunci*: Dana Desa, Pembangunan Desa.***

***ANALYSIS OF VILLAGE FUNDS ON VILLAGE SPENDING IN THE FIELD OF DEVELOPMENT (CASE STUDY OF THE VILLAGE OF TANJUNG GUSTI, DELI SERDANG DISTRICT)***

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***ABSTRACK***

*The purpose of this study was to determine the realization of the Village Fund (DD) on village spending in the field of development in the village of Tanjung Gusti. The analytical method used is a qualitative descriptive analysis using the Village Budget (APBDes) as a data source. The results showed that the Village Fund (DD) received by the Tanjung Gusti village government would be realized in three fields, namely the field of development, community empowerment, and the field of government administration, but the priority of using the Village Fund (DD) remained in the field of development. This is in accordance with the regulations of the Minister of Villages, Disadvantaged Regions and Transmigration of the Republic of Indonesia concerning the Priority of the Use of Village Funds (DD) in the field of development and community empowerment. The realization of the Village Fund (DD) in Tanjung Gusti Village has also been in accordance with the Government Work Plan (RKP) that has been deliberated, although there are some programs that cannot be implemented, it occurs because of a refusal from the community so that the planned activity cannot be realized.*

*Keywords: Village Funds, Village Development.*