

ABSTRAK

Skripsi dengan judul “Pengaruh Pendapatan Asli Desa, Alokasi Dana Desa, dan Belanja Desa terhadap Sisa Lebih Perhitungan Anggaran Desa di Kabupaten Blitar“ ini ditulis oleh Dian Vita Setyawati, NIM. 126403202151, pembimbing Firda Zulfa Fahriani M.Sy.

Bentuk pertanggungjawaban pemerintah desa sebagai pemegang wewenang atas pengelolaan keuangan desa yaitu dalam bentuk laporan realisasi APBDes yang digunakan untuk membandingkan realisasi anggaran anggaran yang telah ditetapkan sebelumnya yang terlihat dalam sisa lebih perhitunggan anggaran (SiLPA). Kabupaten Blitar pada tahun 2022 – 2023 gencar dalam pengelolaan APBDes khususnya sektor pembangunan, pemberdayaan masyarakat, dan kemasyarakatan, namun kondisi SiLPA yang fluktuatif mengindikasikan keadaan yang ironis dan kontraproduktif dengan tujuan penyusunan anggaran.

Penelitian ini bertujuan untuk : (1) Menganalisis pendapatan asli desa berpengaruh signifikan terhadap sisa lebih perhitungan anggaran; (2) Menganalisis alokasi dana desa berpengaruh signifikan terhadap sisa lebih perhitungan anggaran; (3) Menganalisis belanja desa berpengaruh signifikan terhadap sisa lebih perhitungan anggaran; (4) Menganalisis pendapatan asli desa, alokasi dana desa, dan belanja desa berpengaruh signifikan terhadap sisa lebih perhitungan anggaran.

Penelitian ini merupakan penelitian dengan pendekatan kuantitatif dengan sumber data yang digunakan yaitu data sekunder. Sampel dalam penelitian ini yaitu laporan realiasi anggaran pendapatan dan belanja desa yang terdiri atas 44 desa di Kabupaten Blitar tahun 2022 - 2023. Fokus dalam penelitian ini menggunakan 3 variabel yang mempengaruhi terjadinya SiLPA desa di Kabupaten Blitar, yang terdiri dari Pendapatan Asli Desa (PADes), Alokasi Dana Desa (ADD), dan Belanja Desa.

Hasil analisis menggunakan Analisis Regresi Data Panel dengan model terpilih *Random Effect Model* (REM) menunjukkan bahwa : (1) Pendapatan Asli Desa (PADes) berpengaruh positif dan signifikan terhadap Sisa Lebih Perhitungan Anggaran Desa di Kabupaten Blitar, (2) Alokasi Dana Desa (ADD) tidak berpengaruh terhadap Sisa Lebih Perhitungan Anggaran Desa di Kabupaten Blitar, (3) Belanja Desa berpengaruh negatif dan signifikan terhadap Sisa Lebih Perhitungan Anggaran Desa di Kabupaten Blitar, (4) Pendapatan Asli Desa, Alokasi Dana Desa, dan Belanja Desa secara simultan berpengaruh terhadap Sisa Lebih Perhitungan Anggaran Desa di Kabupaten Blitar.

Kata Kunci : Alokasi Dana Desa, Anggaran, Belanja Desa, Pendapatan Asli Desa, Sisa Lebih Perhitungan Anggaran.

ABSTRACT

Thesis with title “The Influence of Village Original Income, Village Fund Allocation, and Village Expenditure on the Remaining Over Budget Calculation Villages in Blitar Regency” is written by Dian Vita Setyawati, NIM. 126403202151, supervisor Firda Zulfa Fahriani M.Sy.

The form of accountability of the village government as the holder of authority over village financial management is in the form of a report on the realization of the APBDes which is used to compare the realization of the previously determined budget budget which is seen in the remaining budget surplus (SiLPA). Blitar Regency in 2022-2023 was vigorous in managing the APBDes, especially the development, community empowerment, and community sectors, but the fluctuating SiLPA conditions indicated an ironic and counterproductive situation with the purpose of budgeting.

This study aims to: (1) Analyzing village original income has a significant effect on remaining over budget calculation villages; (2) Analyzing the allocation of village funds has a significant effect on remaining over budget calculation villages; (3) Analyzing village expenditure has a significant effect on remaining over budget calculation villages; (4) Analyzing village original income, allocation of village funds, and village expenditure have a significant effect on remaining over budget calculation villages.

This research is a quantitative approach with the data source used is secondary data. The sample in this study is the village revenue and expenditure budget realization report consisting of 44 villages in Blitar Regency in 2022 - 2023. The focus in this study uses 3 variables that influence the occurrence of village SiLPA in Blitar Regency, consisting of Village Original Income (PADes), Village Fund Allocation (ADD), and Village Expenditure.

The results of the analysis using Panel Data Regression Analysis with the Random Effect Model (REM) selected model show that: (1) Village Original Revenue (PADes) has a positive and significant effect on remaining over budget calculation villages in Blitar Regency; (2) Village Fund Allocation (ADD) has no effect on remaining over budget calculation villages in Blitar Regency; (3) Village Expenditure has a negative and significant effect on remaining over budget calculation villages in Blitar Regency; (4) Village Original Revenue, Village Fund Allocation, and Village Expenditure simultaneously affect on remaining over budget calculation villages in Blitar Regency.

Keywords : *Budget, Expenditure Village, Remaining Over Budget Calculation, Village Fund Allocation, Village Original Revenue.*