

## ABSTRAK

Fenomena SiLPA tidak hanya terjadi di pemerintah daerah namun juga terjadi di pemerintah desa. SiLPA di pemerintah desa pada Tahun Anggaran 2015 mengalami kenaikan dibandingkan Tahun Anggaran 2014. Pada Tahun Anggaran 2015 Pemerintah Pusat menganggarkan dana desa melalui APBN untuk pertama kali. Penelitian ini bertujuan untuk mengidentifikasi dan menganalisis penyebab SiLPA di Tahun Anggaran 2014, Tahun Anggaran 2015, dan dampak penerapan sanksi dalam pembentukan SiLPA dana desa di Tahun Anggaran 2015. Metode penelitian menggunakan pendekatan kualitatif. Penelitian ini dilakukan di pemerintah desa se Kabupaten Belitung. Jumlah partisipan terdiri dari tujuh desa. Kriteria pemilihan partisipan berdasarkan SiLPA tertinggi dan terendah pada Tahun Anggaran 2014, kesesuaian format pelaporan pertanggungjawaban pada Tahun Anggaran 2015 dan SiLPA dana desa. Penelitian ini menghasilkan tiga penyebab utama SiLPA di Tahun Anggaran 2014 yakni kegiatan yang tidak terlaksana, pencairan dana yang terlambat dan penghematan belanja/sisa belanja. Tahun anggaran 2015 terdapat tiga penyebab utama SiLPA yakni penerimaan dana di akhir tahun, pencairan dana terlambat, dan APB Desa perubahan. Data SiLPA dana desa menunjukkan bahwa terdapat tiga puluh lima desa memiliki SiLPA dana desa kurang dari 30 persen (tidak kena sanksi) dan tujuh desa memiliki SiLPA lebih dari 30 persen (kena sanksi). Hasil wawancara dari ketujuh desa menunjukkan bahwa penerapan sanksi berpengaruh dan tidak berpengaruh dalam pembentukan SiLPA dana desa. Hal ini berlaku baik untuk desa yang kena sanksi maupun desa tidak kena sanksi.

**Kata kunci:** SiLPA, pemerintahan desa, dana desa, penerapan sanksi

## ABSTRACT

SiLPA phenomenon occurs not only in local government, but also in village government. SiLPA in village government in fiscal year 2015 increased compared to that in fiscal year 2014. In fiscal year 2015 the central government budgeted for village funds through the state budget for the first time. This study is aimed at identifying and analyzing the causes of SiLPA in fiscal year 2014, fiscal year 2015, and the impact of the imposition of sanctions in the formation of SiLPA of the village funds in fiscal year 2015. This study employed qualitative approach. It was conducted in the village governments throughout Belitung Regency. Participants consisted of seven villages. Criteria for selection of participants were the highest and lowest SiLPA in fiscal year 2014, the compliance of accountability format in fiscal year 2015 and SiLPA of the village funds. The results of this study indicated three major causes of SiLPA in fiscal year 2014, namely activities which were not implemented, disbursement of funds was late, and budget saving/budget surplus. In fiscal year 2015 there were three main causes of SiLPA, namely funds were received at the end of the year, disbursement of funds was late, and revision of Village Budget. Data of SiLPA of the village funds indicated that thirty five villages had SiLPA of village funds of less than 30 percent (sanction not imposed) and seven villages had SiLPA of more than 30 percent (sanction imposed). The results of Interviews with seven villages indicated that the imposition of sanctions had effect and did not have effect on the formation of SiLPA of the village funds. This applied to villages having sanction imposed and villages not having sanction imposed.

**Keywords:** SiLPA, village government, village funds, sanction