

ABSTRAK

Penelitian ini merupakan penelitian kualitatif dengan desain studi multikasus untuk menganalisis implementasi anggaran belanja bidang pembangunan dalam APB Desa melalui konsep *value for money* pada Desa Galagah Hulu dan Kalintamui dan mengidentifikasi kendala serta upaya sehubungan dengan implementasi anggaran belanja bidang pembangunan dalam APB Desa tersebut.

Hasil penelitian menunjukkan pengukuran kinerja melalui konsep *value for money* terhadap implementasi anggaran belanja desa bidang pembangunan dalam APB Desa Tahun Anggaran 2015 masih kurang ekonomis, efisien dan efektif. Kendala pada implementasi anggaran belanja desa bidang pembangunan dalam APB Desa, yaitu pemahaman terhadap peraturan masih kurang, keterlambatan pencairan dana desa, peraturan tentang alokasi dana desa terlambat, dan keterbatasan sumber daya manusia. Upaya yang dapat dilaksanakan untuk mengatasi kendala tersebut, yaitu melaksanakan pelatihan secara rutin, mempercepat proses verifikasi surat pertanggungjawaban, membentuk tim verifikasi surat pertanggungjawaban pemerintah desa, membentuk satuan petugas pendamping pemerintah desa, sosialisasi peraturan secara terinci dan intensif, menyusun petunjuk teknis operasional pengelolaan keuangan desa, dan penambahan anggaran untuk pembinaan tata kelola desa.

Kata kunci: Dana Desa, APB Desa, *value for money* (ekonomi, efisiensi dan keefektifan)

ABSTRACT

This research is a qualitative research using multi-cases research design with the purpose of analyzing construction field's budget in the village's income and expenditure budget via value for money concept on *Galagah Hulu* and *Kalintamui* Village, and identifying constraints and efforts concerning the implementation of construction field's budget in the village's income and expenditure budget.

The result shows that the performance measurement through value for money concept on the implementation of construction field's budget in the village's income and expenditure budget on the year 2015 was not economic, efficient, and effective enough. The problem on the implementation of construction field's budget in the village's income and expenditure budget is the lack of understanding on the rules, delays in the disbursement of village's funds, delayed regulation on allocation of village's funds, as well as the lack of human resources. Attempt that could be made to overcome the existing problem are conducting regular training, speed up the letters of liability verification process, forming a letters of liability verification team, forming a companion officer unit for the village government, socialization of detailed and intensive regulations, establishing operational technique instruction on the village's budget management, and rising the budget for village governance coaching.

Keywords: Village's Funds, village's income and expenditure budget, value for money (economy, efficiency, and effectiveness)