

ABSTRACT

Windyratih Nona Abdella, The Effect of Capital Expenditure and Village Fund Allocation on Financial Performance (Case Study on Villages in Bangkalan Regency). Under the guidance of Alexander Anggono, S.E., M.Si., Ph.D.

This study aims to analyze village spending and village fund allocation on village financial performance in Bangkalan Regency. Specifically, this study analyzes the effect of capital expenditure and Village Fund Allocation (ADD), as a component of the Village Revenue and Expenditure Budget (APBDes), on village financial performance, in terms of village financial performance aspects. The data used in this study is secondary data in the form of Village Budget Reports and APBDes Realization Reports in villages in the Bangkalan Regency for the 2021 fiscal year. Capital expenditures directly have a positive effect on the financial performance of villages in Bangkalan Regency. As with capital expenditure, Village Fund Allocation (ADD) also directly has a positive influence on the financial performance of villages in Bangkalan Regency. Effective allocation of village funds can increase village income, through increasing tax and retribution revenues.

Keywords: *Capital Expenditures, Allocation of Village Funds, Effectiveness of Village Financial Performance.*

ABSTRAK

Windyratih Nona Abdella, Pengaruh Belanja Modal Dan Alokasi Dana Desa Terhadap Kinerja Keuangan (Studi Kasus Pada Desa-Desa Di Kabupaten Bangkalan). Dibawah bimbingan Alexander Anggono, S.E., M.Si., Ph.D.

Penelitian ini bertujuan untuk menganalisis belanja desa dan alokasi dana desa terhadap kinerja keuangan desa yang ada di Kabupaten Bangkalan. Secara spesifik, penelitian ini menganalisis pengaruh belanja modal dan Alokasi Dana Desa (ADD), sebagai komponen dalam Anggaran Pendapatan dan Belanja Desa (APBDes), terhadap kinerja keuangan desa, ditinjau dari aspek kinerja keuangan desa. Data yang digunakan dalam penelitian ini adalah data sekunder berupa Laporan Anggaran Desa dan Laporan Realisasi APBDes di desa di wilayah Kabupaten Bangkalan tahun anggaran 2021. Belanja modal secara langsung berpengaruh positif terhadap kinerja keuangan desa yang ada di Kabupaten Bangkalan. Seperti halnya belanja modal, Alokasi Dana Desa (ADD) secara langsung juga memiliki pengaruh positif terhadap kinerja keuangan desa yang ada di Kabupaten Bangkalan. Alokasi dana desa yang efektif dapat meningkatkan pendapatan desa, melalui peningkatan penerimaan pajak dan retribusi.

Kata Kunci: Belanja Modal, Alokasi Dana Desa, Efektifitas Kinerja Keuangan Desa.