

ANALISIS KINERJA KEUANGAN PEMERINTAH DESA BAKTISERAGA KECAMATAN BULELENG

Oleh

Gusti Komang Rusmini, NIM 2257021006
Program Studi D4 Akuntansi Sektor Publik
Jurusan Ekonomi dan Akuntansi
Fakultas Ekonomi
Universitas Pendidikan Ganesha

ABSTRAK

Penelitian ini bertujuan untuk menilai kinerja keuangan Pemerintah Desa Baktiseraga tahun 2020–2024 dalam pengelolaan Dana Desa dan kontribusinya terhadap pencapaian pembangunan berkelanjutan. Metode yang digunakan adalah deskriptif kuantitatif dengan dukungan data kualitatif melalui wawancara. Hasil penelitian menunjukkan bahwa efektivitas pendapatan asli desa masih tergolong rendah, efisiensi belanja sangat baik, namun tingkat kemandirian desa sangat rendah. Alokasi belanja didominasi oleh belanja operasional dibandingkan belanja modal, yang berdampak pada belum optimalnya pencapaian indikator pembangunan berkelanjutan di desa, khususnya aspek ekonomi dan lingkungan. Oleh karena itu, diperlukan strategi peningkatan PADes serta perencanaan anggaran yang lebih proporsional agar dana desa dapat lebih berdampak pada pembangunan jangka panjang dan berkelanjutan.

Kata Kunci: Kinerja Keuangan, Dana Desa, Efektivitas, Efisiensi, Kemandirian, Pembangunan Berkelanjutan

ABSTRACT

FINANCIAL PERFORMANCE ANALYSIS OF THE BAKTISERAGA VILLAGE GOVERNMENT, BULELENG DISTRICT

By

**Gusti Komang Rusmini, Nim 2257021006
D4 Public Sector Accounting Study Program
Department of Economics and Accounting
Faculty of Economics
Ganesha University of Education**

ABSTRACT

This study aims to assess the financial performance of the Baktiseraga Village Government in the 2020–2024 period in managing Village Funds and its contribution to achieving sustainable development. The method used is descriptive quantitative, supported by qualitative data through interviews. The results indicate that the effectiveness of village original revenue (PAD) is still relatively low, spending efficiency is very good, but the level of village independence is very low. Expenditure allocation is dominated by operational expenditures rather than capital expenditures, which results in the suboptimal achievement of sustainable development indicators in the village, particularly in the economic and environmental aspects. Therefore, a strategy is needed to increase PAD (Village Original Income) and more proportional budget planning so that village funds can have a greater impact on long-term and sustainable development.

Keywords: *Financial Performance, Village Funds, Effectiveness, Efficiency, Independence, Sustainable Development.*

