

**ANALISIS PENGUKURAN KINERJA PEMERINTAH DESA DALAM
PENGELOLAAN KEUANGAN ALOKASI DANA DESA DENGAN
PENDEKATAN *VALUE FOR MONEY***

Oleh:

Eka Novitasari Widyaningsih

20163030045

Abstrak

Penelitian ini bertujuan untuk menganalisis kinerja pemerintah desa Tasikmadu. Jenis data yang digunakan adalah data sekunder berupa laporan pertanggungjawaban periode 2018 dan data primer dengan pengumpulan data berupa kuesioner yang diberikan kepada warga desa tasikmadu yang digunakan untuk menentukan persentase nilai *outcome*. Metode yang digunakan adalah analisis dengan menggunakan pendekatan *value for money* dan SPSS . Sampel yang digunakan dalam penelitian ini berjumlah 50 responden.

Hasil penelitian dengan menggunakan pendekatan *value for money* bahwa kinerja pemerintah desa tasikmadu periode 2018 adalah ekonomis, efisien dan tidak efektif dengan presentase dari masing-masing model secara berurutan yaitu 83,61%, 104,27%, dan 78,66% . Yang berarti program yang dilaksanakan belum mencapai sasaran, meski sudah berjalan dengan lancar dan menghemat dana, dampak positifnya belum dirasakan langsung oleh warga.

Kata Kunci : ekonomis, efisien, efektifitas, *value for money*, alokasi dana desa

**THE ANALYSIS OF PERFORMANCE ESTIMATION OF VILLAGE
GOVERNMENT ON FINANCE MANGEENT OF VILLAGE BUDGET
ALLOCATION WITH VALUE OF MONEY APPROACH**

By:

Eka Novitasari Widyaningsih

20163030045

Abstract

This research is to analyze the performance village government of Tasikmadu village. The type of data that was used was secondary data in the form of responsibility report of 2018 period and primary data with data collecting in the form of questioner that was given to Tasikmadu villager that was used to determine the outcome percentage value. The method that was used was analysis using *value for money* approach and SPSS. The sample that was used in this research were 50 respondent.

The research results show that the method that was used was analysis using *value for money*, it was obtained that he performance of village government Tasikmadu period 2018 is economical, efficient, and not effective with the percentage of 83,61%, 104,27%, dan 78,66%. It shows that the program that was held has not reach the target yet, even though it has been run smoothly and saving budget, the positive effect has not been perceived by villager.

Keyword: economical, efficient, effectiveness, *value for money*, village budget allocation.