

RINGKASAN

Penelitian ini mempunyai tujuan untuk mengetahui pengukuran kinerja berbasis *value for money* yaitu pengukuran ekonomi, efisiensi, efektivitas dari pengelolaan dana desa bidang kesehatan (PKD) pada Desa Alas Malang Kecamatan Kemranjen, Kabupaten Banyumas. Penelitian ini menggunakan metode kualitatif deskriptif. Aspek yang dianalisis adalah pengelolaan dana desa bidang kesehatan di Desa Alas Malang dengan pengukuran kinerja *value for money*, serta wawancara dan dokumentasi. Hasil yang didapat menunjukkan bahwa pengelolaan dana desa bidang kesehatan sudah ekonomis, efisien, efektif dikarenakan tidak terdapat pemborosan anggaran dan tujuan disalurkan dana desa sudah tercapai, namun masih terdapat kegiatan yang tidak dapat terlaksana terbatas pandemi *covid-19*.

Kata Kunci : Dana Desa, Pos Kesehatan Desa, *Value for Money*

SUMMARY

The purpose of this research is to determine value for money-based performance measuring which is economy, efficiency, effectiveness of health village fund (PKD) Alas Malang Village, Kemranjen District, Banyumas Regency. The aspect of this analysis is the management of health village fund Alas Malang Village using Value for Money-based performance measurement, along with interviews and documentations. The result shows that Alas Malang has managed the health village fund economically, efficient and effectively because there is no wasteful budget and the purpose of the village fund has been successfully achieved, even though there are some activities that can't be carried out due to the covid-19 pandemic.

Keywords: *Village Fund, Village Health Point, Value For Money*

