

RINGKASAN

Desa merupakan sebuah pemerintahan kecil yang dikepalai oleh Kepala Desa yang dipilih langsung oleh masyarakat desa yang bersangkutan yang keberadaannya diakui dalam Undang-Undang Nomor 6 Tahun 2014. Pemberlakuan otonomi memiliki konsekuensi bahwa pemerintah daerah otonom harus mampu mandiri dalam hal arah kebijakan dan pembiayaan program pembangunan serta mampu mengelola keuangan desa sehingga dapat meningkatkan Pendapatan Asli Desa. Penelitian ini bertujuan untuk menganalisis pengaruh Dana Desa (DD), Alokasi Dana Desa (ADD), dan Bagi Hasil Pajak dan Retribusi Daerah (BHPR) terhadap Pendapatan Asli Desa (PADes) di Kabupaten Banjarnegara Tahun 2019-2022. Data dalam penelitian ini adalah seluruh Desa di Kabupaten Banjarnegara sebanyak 266 Desa dan menggunakan data panel tahun 2019 sampai 2022. Pendekatan yang digunakan adalah pendekatan kuantitatif dengan menggunakan data sekunder yang berasal dari Badan Pendapatan Pengelolaan Keuangan dan Aset Daerah (BPPKAD) dan Dinas Pemberdayaan Masyarakat Desa dan Sosial (Dispermasdes) Kabupaten Banjarnegara. Hasil penelitian menunjukkan bahwa kenaikan DD memberikan pengaruh positif terhadap kenaikan PADes di Kabupaten Banjarnegara selama tahun 2019-2022, sedangkan kenaikan ADD dan BHPR tidak berpengaruh terhadap kenaikan PADes di Kabupaten Banjarnegara selama tahun 2019-2022. Direkomendasikan kepada Pemerintah Daerah agar menjaga komitmen untuk mempertahankan sistem pengelolaan keuangan Desa serta perlu adanya inovasi dan terobosan-terobosan yang mampu mengoptimalkan Dana Desa agar lebih signifikan pengaruhnya dalam menaikkan PADes. Penelitian selanjutnya dapat diharapkan lebih mengerucut pada Variabel DD, ADD, dan BHPR yang dialokasikan pada setiap Bidang Kegiatan pada ABPDes.

Kata kunci: Dana Desa, Alokasi Dana Desa, Bagi Hasil Pajak dan Retribusi Daerah, Pendapatan Asli Desa

SUMMARY

The village is a small government headed by the Village Head who is directly elected by the village community concerned whose existence is recognized in the Republic of Indonesia Law Number 6 of 2014. The implementation of autonomy has the consequence that the autonomous regional government must be able to be independent in terms of policy directions and finance development programs and be able to managing village finances so as to increase Village Original Income. This study aims to analyze the effect of Village Funds (DD), Village Fund Allocations (ADD), and Regional Tax and Retribution Revenue Sharing (BHPR) on Village Original Income (PADes) in Banjarnegara Regency during 2019-2022. The data in this study are all 266 villages in Banjarnegara District and using panel data from 2019 to 2022. The approach used is a quantitative approach using secondary data originating from the Office for Management of Regional Revenue, Finance and Assets (BPPKAD) and the Office of Village and Social Empowerment (Dispermades) of Banjarnegara Regency.

The results showed that the increase in Village Funds had a positive effect on the increase in Village Original Income in Banjarnegara Regency during 2019-2022, while the increase in Village Fund Allocations and Regional Tax and Retribution Revenue Sharing had no effect on the increase in Village Original Income in Banjarnegara Regency during 2019-2022. It is recommended that the Regional Government maintain its commitment to maintaining the Village financial management system and that there is a need for innovations and breakthroughs that are able to optimize the Village Fund so that it has a more significant effect in increasing Village Original Income. Future research can be expected to be more focused on the Village Funds, Village Fund Allocations, and Regional Tax and Retribution Revenue Sharing variables allocated to each activity sector in the Village Revenue and Expenditure Budget (APBDes).

Keywords: Village Funds, Village Fund Allocation, Regional Tax and Retribution Sharing, Village Original Income