

ABSTRAK
PENGARUH BELANJA MODAL DAN ALOKASI DANA DESA TERHADAP
KINERJA KEUANGAN DESA DI KABUPATEN SLEMAN

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Penelitian ini bertujuan untuk menguji pengaruh belanja modal dan Alokasi Dana Desa (ADD) terhadap kinerja keuangan desa di Kabupaten Sleman. 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. Variabel independen yang digunakan dalam penelitian ini adalah belanja modal dan alokasi dana desa, sedangkan variabel dependennya adalah kinerja keuangan desa di Kabupaten Sleman. Data yang digunakan dalam penelitian ini adalah data sekunder berupa Laporan Realisasi APBDes di 43 desa di wilayah Kabupaten Sleman tahun anggaran 2019. Penelitian menggunakan regresi linier berganda untuk analisis data. Hasil penelitian menunjukkan bahwa belanja modal tidak berpengaruh terhadap kinerja keuangan desa di Kabupaten Sleman, sedangkan alokasi dana desa berpengaruh positif terhadap kinerja keuangan desa di Kabupaten Sleman.

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

ABSTRACT

**THE INFLUENCE OF CAPITAL EXPENDITURE AND VILLAGE FUND
ALLOCATION ON VILLAGE FINANCIAL PERFORMANCE IN SLEMAN
REGENCY**

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The research aims to examine the effect of capital expenditure and village fund allocation (ADD) on village financial performance in Sleman Regency. In specific, this study analyzes the influence of capital expenditure and Village Fund Allocation (ADD), as the components of Village Government Budget (APBDes), on village financial performance. The independent variable used in the study is capital expenditure and village fund allocation, while the dependent variable is village financial performance in Sleman Regency. This study used secondary data in the form of Realization Reports of APBDes that were collected from the 43 villages for the period of 2019. The study uses multiple linear regression for data analysis. Results of the study indicate that capital expenditure no influences on village financial performance in Sleman Regency, while the village fund allocation has a positive effect on village financial performance in Sleman Regency.

Keywords: Capital Expenditure, Village Fund Allocation, Village Financial Performance.