

**THE EFFECT OF VILLAGE ORIGINAL INCOME, VILLAGE FUNDS AND
VILLAGE FUNDS ALLOCATION ON VILLAGE EXPENDITURES
(Case Study in Villages in Sindangkasih District 2016-2020)**

DEANA SUNDARI
183403020

Guidance:

**Euis Rosidah, S.E., M.Ak.
Nisa Noor Wahid, S.E., M.M.**

ABSTRACT

This study aims to determine about: Village Original Income, Village Funds, Village Funds Allocations, and Village Expenditures in Villages in Sindangkasih District in 2016-2020 and the Effect of Village Original Income, Village Funds, and Village Funds Allocations on Village Expenditures in Villages in Sindangkasih District in 2016-2020. The population in this study were all villages in Sindangkasih District. The research method used in this study is quantitative with a case study approach and data analysis techniques using panel data regression. The sample selection used purposive sampling and obtained a sample of 7 villages. The results showed that (1) Village Original Income had a decreasing value, Village Funds had an increasing value, Village Fund Allocations increased but there was a significant decrease at the end, and Village Expenditures had a fluctuating value from year to year. (2) Partially Village Original Income has an insignificant positive effect on Village Expenditures, Village Funds have a significant positive effect on Village Expenditures, Village Fund Allocation has a significant positive effect on Village Expenditures, and simultaneously Village Original Income, Village Funds, and Village Fund Allocations have an effect significant positive for Village Expenditures.

Keywords: *Village Original Income, Village Fund, Village Fund Allocation, Village Expenditures.*

**PENGARUH PENDAPATAN ASLI DESA, DANA DESA DAN ALOKASI
DANA DESA TERHADAP BELANJA DESA
(Studi Kasus Pada Desa-Desa di Kecamatan Sindangkasih Tahun 2016-2020)**

DEANA SUNDARI
(183403020)

Pembimbing:
Euis Rosidah, S.E., M.Ak.
Nisa Noor Wahid, S.E., M.M.

ABSTRAK

Penelitian ini bertujuan untuk mengetahui Pendapatan Asli Desa, Dana Desa, Alokasi Dana Desa, serta Belanja Desa pada Desa-Desa di Kecamatan Sindangkasih Tahun 2016-2020 dan Pengaruh Pendataan Asli Desa, Dana Desa, dan Alokasi Dana Desa terhadap Belanja Desa pada Desa-Desa di Kecamatan Sindangkasih Tahun 2016-2020. Populasi dalam penelitian ini adalah semua Desa yang ada di Kecamatan Sindangkasih. Metode penelitian yang digunakan dalam penelitian ini adalah kuantitatif dengan pendekatan studi kasus dan teknik analisis data menggunakan regresi data panel. Pemilihan sampel menggunakan *purposive sampling* dan memperoleh sampel sebanyak 7 Desa. Hasil penelitian menunjukkan bahwa (1) Pendapatan Asli Desa memiliki nilai yang menurun, Dana Desa memiliki nilai yang meningkat, Alokasi Dana Desa mengalami kenaikan namun terjadi penurunan yang cukup signifikan diakhir, dan Belanja Desa memiliki nilai yang fluktuatif dari tahun ke tahun. (2) Secara parsial Pendapatan Asli Desa berpengaruh positif tidak signifikan terhadap Belanja Desa, Dana Desa berpengaruh positif signifikan terhadap Belanja Desa, Alokasi Dana Desa berpengaruh positif signifikan terhadap Belanja Desa, dan secara simultan Pendapatan Asli Desa, Dana Desa, dan Alokasi Dana Desa berpengaruh positif signifikan terhadap Belanja Desa.

Kata Kunci: Pendapatan Asli Desa, Dana Desa, Alokasi Dana Desa, Belanja Desa.