

***THE EFFECT OF VILLAGE ORIGINAL INCOME, VILLAGE
ALLOCATION OF FUNDS, TAX SHARING AND RETRIBUTION ON
VILLAGE EXPENDITURES***

*(A Survey on Villages in Parungponteng District, Cibalong District and Sukaraja
District, Tasikmalaya Regency for 2018-2021)*

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ABSTRACT

The purpose of this study is to find out how Village Original Income, Village Fund Allocation, Village Tax and Retribution and Expenditure Sharing in Villages in Parungponteng District, Cibalong District and Sukaraja District Tasikmalaya Regency in 2018-2021 and to determine the Effect of Village Original Income, Allocation Village Funds, Tax Revenue Sharing and Retribution on Village Expenditures in Villages in Parungponteng District, Cibalong District and Sukaraja District, Tasikmalaya Regency in 2018-2021. The research method used 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 11 villages. The results of the study show that (1) Village Original Income fluctuates. The allocation of Village Funds has increased, but initially experienced a significant decrease. Profit Sharing Taxes and Levies experienced an increase but also experienced a significant decrease. Village spending has increased value. (2) Partially Original Village Income has a significant positive effect on Village Expenditure. (3) Village Fund Allocation has a significant positive effect on Village Expenditures. (4) Tax and Retribution Revenue Sharing has a significant positive effect on Village Expenditure (5) Simultaneously Effect of Village Original Income, Village Fund Allocation, Distribution The results of taxes and levies have a significant positive effect on village spending.

Keywords: *Original Village Income, Allocation of Village Funds, Sharing of Taxes and Retribution, Village Expenditures.*

**PENGARUH PENDAPATAN ASLI DESA, ALOKASI DANA DESA, BAGI
HASIL PAJAK DAN RETRIBUSI TERHADAP BELANJA DESA**

(Survei Pada Desa-Desa di Kecamatan Parungponteng, Kecamatan Cibalong dan
Kecamatan Sukaraja Kabupaten Tasikmalaya Tahun 2018-2021)

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ABSTRAK

Tujuan Penelitian ini untuk mengetahui bagaimana Pendapatan Asli Desa, Alokasi Dana Desa, Bagi Hasil Pajak dan Retribusi dan Belanja Desa Pada Desa-Desa di Kecamatan Parungponteng, Kecamatan Cibalong dan Kecamatan Sukaraja Kabupaten Tasikmalaya Tahun 2018-2021 serta untuk mengetahui Pengaruh Pendapatan Asli Desa, Alokasi Dana Desa, Bagi Hasil Pajak dan Retribusi terhadap Belanja Desa Pada Desa-Desa di Kecamatan Parungponteng, Kecamatan Cibalong dan Kecamatan Sukaraja Kabupaten Tasikmalaya Tahun 2018-2021. Metode penelitian yang digunakan adalah kuantitatif dengan pendekatan studi kasus dan teknik analisis data menggunakan regresi data panel. Pemilihan sampel menggunakan *purposive sampling* dan memperoleh sampel sebanyak 11 Desa. Hasil penelitian menunjukkan bahwa (1) Pendapatan Asli Desa mengalami fluktuasi. Alokasi Dana Desa mengalami kenaikan, namun pada awalnya mengalami penurunan yang cukup signifikan. Bagi Hasil Pajak dan Retribusi mengalami kenaikan namun juga mengalami penurunan yang cukup signifikan. Belanja Desa memiliki nilai yang meningkat. (2) Secara parsial Pendapatan Asli Desa berpengaruh positif signifikan terhadap Belanja Desa. (3) Alokasi Dana Desa berpengaruh positif signifikan terhadap Belanja Desa. (4) Bagi Hasil Pajak dan Retribusi berpengaruh positif signifikan terhadap Belanja Desa. (5) Secara simultan Pendapatan Asli Desa, Alokasi Dana Desa, Bagi Hasil Pajak dan Retribusi berpengaruh positif signifikan terhadap Belanja Desa.

Kata Kunci : Pendapatan Asli Desa, Alokasi Dana Desa, Bagi Hasil Pajak dan Retribusi, Belanja Desa.