

ABSTRAK
PENGARUH PENDAPATAN ASLI DESA, DANA DESA DAN ALOKASI
DANA DESA TERHADAP BELANJA DESA
(Sensus pada Desa-Desa di Kecamatan Sukahening Kabupaten Tasikmalaya
Tahun 2019-2023)

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Penelitian ini bertujuan untuk mengetahui : i)Pendapatan Asli Desa, Dana Desa, Alokasi Dana Desa, dan Belanja Desa; ii)Pengaruh Pendapatan Asli Desa, Dana Desa, dan Alokasi Dana Desa terhadap Belanja Desa secara simultan; iii) Pengaruh Pendapatan Asli Desa, Dana Desa, dan Alokasi Dana Desa terhadap Belanja Desa secara parsial pada Desa-Desa di Kecamatan Sukahening Kabupaten Tasikmalaya Tahun 2019-2023. Data pada penlitian ini dikumpulkan dengan metode survei. Jenis data yang digunakan adalah data sekunder berupa Laporan Realisasi APBDes tahun 2019-2023 yang diperoleh dari setiap desa di Kecamatan Sukahening Kabupaten Tasikmalaya. Teknik analisis data yang digunakan adalah regresi data panel dengan pendekatan *Random Effect Model*. Hasil penelitian ini menyatakan bahwa : i) Pendapatan Asli Desa mengalami kenaikan pada nilai realisasinya, Dana Desa mengalami fluktuasi pada nilai realisasinya, Alokasi Dana Desa mengalami kenaikan pada nilai realisasinya, dan Belanja Desa mengalami fluktuasi pada nilai realisasinya; ii) Pendapatan Asli Desa berpengaruh negatif tidak signifikan terhadap Belanja Desa; iii) Dana Desa berpengaruh positif signifikan terhadap Belanja Desa; iv) Alokasi Dana Desa berpengaruh negatif tidak signifikan terhadap Belanja Desa di Kecamatan Sukahening tahun 2019-2023.

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

ABSTRACT

THE INFLUENCE OF ORIGINAL VILLAGE INCOME, VILLAGE FUNDS AND VILLAGE FUND ALLOCATION ON VILLAGE EXPENDITURE (Census of Villages in Sukahening District, Tasikmalaya Regency, 2019-2023)

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This research aims to determine: i) Village Original Income, Village Funds, Village Fund Allocations, and Village Expenditures; ii) The influence of Village Original Income, Village Funds, and Village Fund Allocations on Village Expenditures simultaneously; iii) The influence of Village Original Income, Village Funds, and Village Fund Allocations on partial Village Expenditures in Villages in Sukahening District, Tasikmalaya Regency, 2019-2023. The data in this research was collected using a survey method. The type of data used is secondary data in the form of the 2019-2023 APBDes Realization Report obtained from each village in Sukahening District, Tasikmalaya Regency. The data analysis technique used is panel data regression with a Random Effect Model approach. The results of this research state that: i) Village Original Income experienced an increase in its realized value, Village Funds experienced fluctuations in its realized value, Village Fund Allocation experienced an increase in its realized value, and Village Expenditures experienced fluctuations in its realized value; ii) Village Original Income has an insignificant negative effect on Village Expenditures; iii) Village Funds have a significant positive effect on Village Expenditures; iv) Village Fund Allocation has an insignificant negative effect on Village Expenditures in Sukahening District in 2019-2023.

Keywords: Village Original Income, Village Funds, Village Fund Allocation, and Village Expenditures.