

ABSTRAK

Rahmat Hajri. 2022. Pengaruh Alokasi Dana Desa dan Pendapatan Asli Desa terhadap Belanja Desa Pada Desa Buhung Bundang. Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Makassar. Dibimbing oleh Buyung Romadhoni dan Linda Arisanty Razak.

Penelitian ini bertujuan untuk menguji pengaruh Alokasi Dana Desa (ADD) dan pendapatan asli desa terhadap belanja desa di Desa Buhung Bundang. Secara spesifik, penelitian ini menganalisis pengaruh Alokasi Dana Desa (ADD) dan pendapatan asli desa, sebagai komponen dalam Anggaran Pendapatan dan Belanja Desa (APBDes), terhadap belanja desa. Variabel independen yang digunakan dalam penelitian ini adalah alokasi dana desa dan pendapatan asli desa, sedangkan variabel dependennya adalah belanja desa. Data yang digunakan dalam penelitian ini adalah data sekunder berupa Laporan Realisasi APBDes anggaran 2018-2020. Penelitian menggunakan regresi linier berganda untuk analisis data.

Hasil penelitian menunjukkan bahwa 1) Pengelolaan alokasi dana desa terhadap belanja desa pada de-sa Buhung Bundang dilakukan mulai dari tahap perencanaan, pelaksanaan, pertanggungjawaban, penatausahaan, pelaporan ADD. 2) alokasi dana desa dan pendapatan asli desa berpengaruh positif dan signifikan terhadap belanja desa pada desa Buhung Bundang.

Kata kunci: Alokasi Dana Desa, Pendapatan Asli Desa, Belanja Desa

ABSTRAK

Rahmat Hajri. 2022. Effect of Village Fund Allocation and Village Original Income on Village Expenditures in Buhung Bundang Village. Faculty of Economics and Business, University of Muhammadiyah Makassar. Supervised by Buyung Romadhoni and Linda Arisanty Razak.

This study aims to examine the effect of Village Fund Allocation (ADD) and village original income on village expenditures in Buhung Bundang Village. Specifically, this study analyzes the effect of Village Fund Allocation (ADD) and village original income, as components in the Village Revenue and Expenditure Budget (APBDes), on village expenditure. The independent variable used in this study is the allocation of village funds and village original income, while the dependent variable is village expenditure. The data used in this study is secondary data in the form of the 2018-2020 APBDes Realization Report. The study used multiple linear regression for data analysis.

The results showed that 1) The management of village fund allocations for village expenditures in Buhung Bundang village was carried out starting from the planning, implementation, accountability, administration, ADD reporting stages. 2) the allocation of village funds and village original income have a positive and significant effect on village spending in Buhung Bundang village.

Keywords: Village Fund Allocation, Village Original Income, Village Expenditure