

## ABSTRAK

Skripsi dengan judul “Pengaruh Dana Desa, Alokasi Dana Desa, dan Pendapatan Asli Desa Terhadap Belanja Bidang Pelaksanaan Pembangunan Desa di Kabupaten Tulungagung (Studi Kasus Desa-desa di Kabupaten Tulungagung yang Terdaftar pada Situs Jaringan Desa Daring Tahun 2022) ” yang ditulis oleh Istikomah, NIM. 126403201015 dengan Dosen Pembimbing Nurul Fitri Ismayanti, M.E.I.

Penelitian ini dilatarbelakangi oleh menurunnya realisasi Dana Desa maupun Alokasi Dana Desa untuk Belanja Desa pada beberapa desa pada tahun 2021, sehingga penyerapannya belum optimal dan harus melakukan pengembalian dana. Adanya evaluasi terkait kualitas penggunaan anggaran dari Direktorat Jendral Bina Pemerintahan Desa Kementerian Dalam Negeri untuk mengoptimalkan Anggaran Belanja Desa digunakan untuk mengurangi kemiskinan dan pembangunan pedesaan.

Tujuan penelitian ini ialah : (1) Untuk mengetahui bagaimana pengaruh Dana Desa, Alokasi Dana Desa, dan Pendapatan Asli Desa terhadap Belanja Bidang Pelaksanaan Pembangunan Desa; (2) Untuk mengetahui bagaimana pengaruh Dana Desa terhadap Belanja Bidang Pelaksanaan Pembangunan Desa; (3) Untuk mengetahui bagaimana pengaruh Alokasi Dana Desa terhadap Belanja Bidang Pelaksanaan Pembangunan Desa; (4) Untuk mengetahui bagaimana pengaruh Pendapatan Asli Desa terhadap Belanja Bidang Pelaksanaan Pembangunan Desa.

Pendekatan penelitian yang digunakan adalah kuantitatif dengan jenis penelitian asosiatif. Sumber data yang digunakan adalah data sekunder dengan teknik pengumpulan data dengan teknik dokumentasi yang diperoleh dari situs jaringan desa daring, direktori website desa-desa di Kabupaten Tulungagung. Populasi penelitian ini adalah seluruh Laporan APBDes di Kabupaten Tulungagung pada tahun 2022. Teknik pengambilan sampel menggunakan NonProbability - Purposive Sampling, sehingga diperoleh jumlah sampel sebanyak 41 desa. Analisis data dilakukan menggunakan program statistik SPSS27, dengan metode regresi linier berganda, uji-F, uji-t, dan uji asumsi klasik.

Berdasarkan hasil pengujian hipotesis menunjukkan bahwa: (1) Dana Desa, Alokasi Dana Desa, dan Pendapatan Asli Desa secara bersamaan (simultan) berpengaruh positif terhadap Belanja Bidang Pelaksanaan Pembangunan Desa; (2) Dana Desa secara parsial berpengaruh positif signifikan terhadap Belanja Bidang Pelaksanaan Pembangunan Desa di Kabupaten Tulungagung; (3) Alokasi Dana Desa secara parsial tidak berpengaruh signifikan terhadap Belanja Bidang Pelaksanaan Pembangunan Desa di Kabupaten Tulungagung; (4) Pendapatan Asli Desa secara parsial berpengaruh negatif signifikan terhadap Belanja Bidang Pelaksanaan Pembangunan Desa di Kabupaten Tulungagung

**Kata kunci : Dana Desa, Alokasi Dana Desa, Pendapatan Asli Desa, Belanja Bidang Pelaksanaan Pembangunan Desa**

## ABSTRACT

*Thesis with the title "The Effect of Village Funds, Village Fund Allocation, and Village Original Income on the Expenditure of Village Development Implementation in Tulungagung Regency (Case Study of Villages in Tulungagung Regency Registered on the Online Village Network Site in 2022)" written by Istikomah, NIM. 126403201015 with Supervisor Nurul Fitri Ismayanti, M.E.I.*

*This research was motivated by the decline in the use of Village Funds and Village Fund Allocations for Village Expenditures in several villages in 2021, so that the absorption was not optimal and had to make refunds. There is an evaluation regarding the quality of budget use from the Directorate General of Village Governance of the Ministry of Home Affairs to optimize the Village Expenditure Budget used to reduce poverty and rural development.*

*The objectives of this study are: (1) To determine the effect of the Village Fund, Village Fund Allocation, and Village Original Income on Expenditures for the Implementation of Village Development; (2) To determine how the influence of the Village Fund on Expenditures for the Implementation of Village Development; (3) To determine how the influence of the Village Fund Allocation on Expenditures for the Implementation of Village Development; (4) To determine how the influence of Village Original Income on Expenditures for the Implementation of Village Development.*

*The research approach used is quantitative with associative research type. The data source used is secondary data with data collection techniques with documentation techniques obtained from online village network sites, website directories of villages in Tulungagung Regency. The population of this study were all APBDes Reports in Tulungagung Regency in 2022. The sampling technique used NonProbability - Purposive Sampling, so that a total sample of 41 villages was obtained. Data analysis was carried out using the SPSS27 statistical program, with multiple linear regression methods, t-tests, F-tests, and classical assumption tests,*

*Based on the results of hypothesis testing, it shows that: (1) Village Funds, Village Fund Allocations, and Village Original Income simultaneously have a positive effect on Expenditures for the Implementation of Village Development; (2) The Village Fund partially has a significant positive effect on Expenditures for the Implementation of Village Development in Tulungagung Regency; (3) The Village Fund Allocation partially has no significant effect on the Expenditure for the Implementation of Village Development in Tulungagung Regency; (4) Village Original Income partially has a significant negative effect on Expenditures for the Implementation of Village Development in Tulungagung Regency.*

**Keywords:** *Village Fund, Village Fund Allocation, Village Original Income, Expenditures for the Implementation of Village Development.*