

## Analysis Of Village Revenue And Allocation Of Village Funds To Village Expenses

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Article Info	Abstract
Received February 2, 2023	<i>This study aims to determine the effect of village original income and village fund allocations on village expenditures for the 2019 to 2021 fiscal years. The independent variables in this study are Village Original Income (PAD) and Village Fund Allocation (ADD), while the dependent variable in this study is Expenditure. Village. The data analysis technique is descriptive quantitative which uses descriptive statistical analysis and the analytical method in this observation uses the correlation coefficient analysis and determination coefficient analysis. It can therefore be concluded that the initial income of the village and the allocation of village funds have a significant effect on village expenditure. effect on village expenditure</i>
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### INTRODUCTION

Village government is the implementation of government affairs and community interests in the system of interests of the unitary state of the Republic of Indonesia. Management of government operation is currently managed or implemented by the village government. The village government consists of a village head or another term who is assisted by village officials. Village officials are appointed by the village head and are tasked with assisting the running of village administration (Aji, 2019)

About Villages, Village finances are all Village rights and obligations that can be valued in money and everything in the form of money and goods related to the implementation of Village rights and obligations. Meanwhile, Village Assets are Village-owned goods originating from the Village's original wealth, purchased

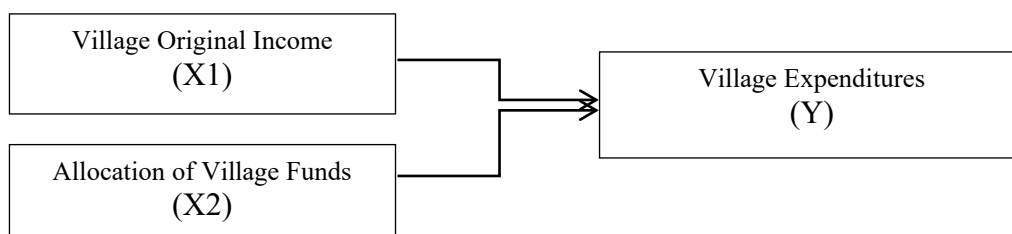
or obtained at the expense of the Village Revenue and Expenditure Budget or the acquisition of other legal rights, According to Law no. 6 of 2014 Article 1 Paragraph 11 Concerning Villages.

The purpose of providing village funds is to increase the service capacity of the masses, reduce poverty, increase economic progress, overcome infrastructural differences between villages, enhance residents' potential as village infrastructure topics, to encourage efforts to increase self-help and mutual cooperation. The management of village finances must also be truly efficient in the use of the original village income budget, allocation of village funds and village expenditures. This can be tested from the difference between the Original Village Revenue Budget, Village Fund Allocation and Village Expenses between budget and actual. Thus the village can achieve effective and efficient financial management.

Based on this background, the authors are interested in conducting an in-depth study to describe “**Analysis Of Original Village Revenue And Allocation Of Village Funds For Village Expenditure In Carat Village, Gempol District**”.

## METHODS

The object of this research is the report of the realization of the APBes (Budget of income and expenditure of the village) in the village of Carat, district of Gempol, namely the period of 2019, 2020 and 2021. The data of the report of achievement were obtained on the basis of the financial reports of the village. application media, namely SISKEUDES (Village Financial System). then the search framework can be depicted in the diagram below



This data collection technique was carried out using 3 techniques, namely the observation technique where the researcher made direct observations in the field by looking at the data provided to those who regulate the finances of the

village and observing how the budget of the village fund. Then, the interview technique was carried out by asking questions to the informants, as parties related to the financial management in Carat Village. And finally the documentation technique in the form of data from the original village income achievement report, village fund allocation achievement reports and village expenditure from 2019 to 2021..

The method of analysis in this observation uses a method of quantitative analysis in which this research will describe an object or a phenomenon in accordance with the reality that exists and this research uses the figures of the reports on the realization of village incomes and allocations of village funds as well as reports the realization of village expenditures in the village of Carat which is carried out using the SPSS application program as a tool to test the data.

Correlation coefficient analysis to determine the effect of village source income and village fund allocation on village expenditure and determination coefficient analysis to determine the extent to which village source income and allocation of village funds are able to cover village expenses.

## RESULTS AND DISCUSSION

Data on the initial village income, allocation of village funds and village expenditures can be viewed in detail in the table below:

year	Village Original Income	Allocation of Village Funds	Village Expenditures
2019	Rp. 1.691.292.000,-	Rp. 457.038.000,-	Rp. 1.691.292.000,-
2020	Rp. 1.695.342.347,-	Rp. 457.038.000,-	Rp. 1.695.780.373,-
2021	Rp. 1.750.532.356,-	Rp. 415.334.024,-	Rp. 1.755.683.912,-

From the data of the number of realizations in the table above, it can be seen that the amount of the village's original income and the allocation of village funds are not too far from the amount of the realization of the expenditure of the village, so in this case, of course, the original amount of the village income and the allocation of village funds will affect the village expenditure or vice versa.

The original village income variable has a minimum value of 1691, a maximum value of 1750, a mean value of 1712, and a standard deviation value of 32.97. For the village fund allocation variable, it has a minimum value of 415, a maximum value of 457, a mean value of 443, and a standard deviation value of 24.24. Meanwhile, the village expenditure variable has a minimum value of 1691, a maximum value of 1756, a mean

value of 1714, and a standard deviation value of 36.17.

The original income of the village has a significant relationship with the expenditure of the village. The positive value of the Pearson correlation indicates that the higher the original income of the village, the more the expenses of the village will increase. The negative value of the Pearson correlation indicates that the greater the allocation of village funds, the more village expenditures will decrease. This means that 100% of village income and village fund allocations are able to meet village expenses without having to require balancing funds from the government.

## CONCLUSION

The original village income has a significant effect on village expenditure. This can be proven from the results of the correlation coefficient test with a positive Pearson's correlation value indicating that the higher the village's initial income, the higher the village's expenditure will increase.

The allocation of village funds has a significant effect on village expenditures. This can be proven from the results of the correlation coefficient test with a negative Pearson correlation value indicating that the larger the village fund allocation, the more the village expenditure will decrease.

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