ABSTRACT

This study aims to analyze the influence of Village Fund Allocation (ADD) and Village Original Revenue (PADes) on village expenditures in Bone Raya District, Bone Bolango Regency. The method used was a quantitative approach with multiple linear regression analysis using data from the Village Budget (APBDes) realization report. The analysis was conducted using descriptive statistics, classical assumption tests, t-tests, F-tests, and the coefficient of determination (R^2). The results showed that ADD had a positive and significant effect on Village Expenditures, while PADes had no significant effect. Simultaneously, ADD and PADes had a significant effect, contributing 56.7%. It was concluded that village expenditures still depend on government transfers, thus optimizing PADes is necessary to increase village fiscal independence.

Keywords: *Village Fund Allocation, Village Original Revenue, Village Expenditure, APBDes*

ABSTRAK

Penelitian ini bertujuan menganalisis pengaruh Alokasi Dana Desa (ADD) dan PADes terhadap belanja desa di Kecamatan Bone Raya, Kabupaten Bone Bolango. Metode yang digunakan adalah pendekatan kuantitatif dengan analisis regresi linier berganda menggunakan data laporan realisasi APBDes. Analisis dilakukan melalui uji statistik deskriptif, uji asumsi klasik, uji t, uji F, dan koefisien determinasi (R^2). Hasil penelitian menunjukkan ADD berpengaruh positif dan signifikan terhadap Belanja Desa, sedangkan PADes tidak berpengaruh signifikan. Secara simultan, ADD dan PADes berpengaruh signifikan dengan kontribusi 56,7%. Disimpulkan bahwa belanja desa masih bergantung pada transfer pemerintah sehingga optimalisasi PADes diperlukan untuk meningkatkan kemandirian fiskal desa.

Kata Kunci: Alokasi Dana Desa, Pendapatan Asli Desa, Belanja Desa, APBDes