

ABSTRACT

Village expenditure is an expenditure used for the benefit of village activities in the field of village administration, the field of implementing village development, the field of village community empowerment, the field of village community development and the field of unexpected spending. The main sources of income that can be used for village expenditures can be in the form of village own – source revenues, village fund and sharing tax results – retributions. So this study aims to analyze the effect of village own – source revenues, village fund and sharing tax results – retributions on village expenditures.

This research was conducted in the village of Batang District in 2020 with a total sample of 173 villages by purposive sampling. The method used in this study is descriptive quantitative and the type of data used based on the time of collection is cross section data. Then the data is processed using descriptive statistical analysis, multiple linear analysis and hypothesis testing.

The results showed that the retribution of village own – source revenues, village fund and sharing tax results – retributions had a positive effect on village expenditure so that it could be concluded that all the hypotheses contained in this study were accepted. Which if there is an increase in the independent variables of village own – source revenues, village fund and sharing tax results – retribution, the dependent variable of village expenditures will also increase and vice versa. Based on this, the government hopes to continue to maintain and increase the main income of the village to be able to increase village spending in meeting the needs of the government and village communities.

Keyword : *Village Fund, Village Expenditures, Revenues, Retributions and Sharing Tax Result*