



Village Income and Village Fund Allocation in Improving Village Government Performance

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A B S T R A K

Tujuan penelitian ini adalah menganalisis kinerja pemerintah desa tahun anggaran 2020–2022 dengan melihat dampak pendapatan awal dan penyaluran dana desa. Keterhubungan antara dua variabel independen yaitu Pendapatan Asli Desa (PAD) dan Alokasi Dana Desa (ADD), serta satu variabel dependen yaitu belanja desa menjadi subjek penelitian ini. Analisis statistik deskriptif digunakan dalam metodologi analisis data deskriptif kuantitatif, dan analisis koefisien korelasi dan koefisien determinasi digunakan dalam pendekatan analisis observasi ini. Dengan demikian, dapat dikatakan bahwa kinerja pemerintahan desa sangat dipengaruhi oleh pendapatan awal masyarakat dan penyaluran dana daerah. berdampak pada seberapa baik kinerja pemerintah daerah.

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This study seeks to ascertain, for the fiscal year 2020–2022, how the initial income and distribution of funds to the village affect the efficiency of that administration. The study's independent variables are PAD and ADD, which stand for the Village Original Income, while the dependent variable is Village Shopping. Descriptive statistical analysis is used in the descriptive quantitative data analysis methodology, and correlation coefficient and coefficient of determination analysis are used in this observation's analysis approach. Thus, it can be said that the performance of the village administration is greatly influenced by the community's starting revenue and the distribution of local funds. impact how well the local administration is doing.

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1. INTRODUCTION

The Republic of Indonesia is structured as a unitary state, and the responsibility for carrying out community and governmental objectives lies with the village administration. administration activities are going to be overseen or carried out by the local administration. A village head, or comparable title, works with local officials to form the village administration. The village head appoints village officials, who are responsible for supporting the management of the village (Aji, 2020). The term "village finances" refers to the monetary assets and

liabilities of a village, as well as the goods and funds used to fulfill these assets and liabilities. Village Assets include all legal and Revenue and Expenditure Budget purchases. Article 1, Paragraph 11 of Village Law No. 6 of 2014 creates asset ownership. The town government must have a solid commitment to moving forward execution, particularly in giving administrations to the community. In any case, in reality the town government has not been able to realize open benefit execution in agreement with what the community anticipates. It is critical to carry out inquire about on the execution of town governments, since it could be a benchmark for the victory of giving open administrations, as well as recognizing restraining variables that meddled with victory in open administrations in arrange to become a thought for moving forward open administrations within the town.

Increasing the ability of the masses to receive services, decreasing poverty, accelerating economic growth, bridging the gaps in village infrastructure, maximizing resident potential as village infrastructure subjects, and promoting initiatives to strengthen self-help and collaboration are the goals of village funding. The initial village revenue budget, the distribution of village money, and the village expenditures must all be used with genuine efficiency in the village's financial administration. The allocation of local finances and the disparity between the actual expenses and the original income budget are two ways to check this. Because of this, the community can manage its money well. Given this context, the writers of the " Evaluation of the Ngarum Village Government in Sekaran District, Lamongan Regency, Based on Village Income and Fund Allocation " would do well to do extensive research in order to adequately elaborate on the subject.

2. LITERATURE STUDY

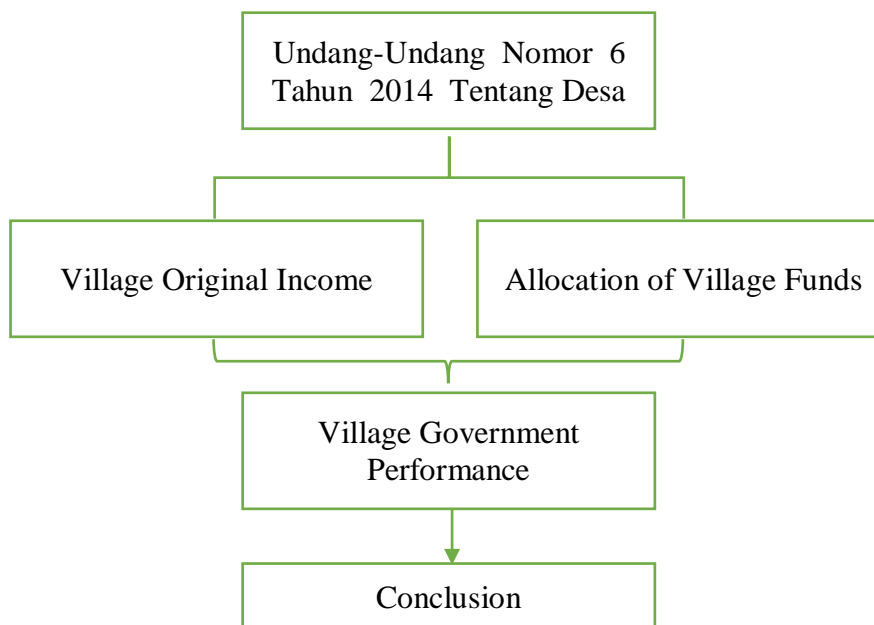
Village revenue includes original village income (PADesa), transfer income, and additional income that is allotted to the community for the budget year and does not need repayment (Aji, 2020). Village finances, a portion of the revenue from regional levies and taxes levied in the regency or city, village fund allocations, financial support from the Provincial APBD, and financial support from the district/city APBD are examples of transfer income. Other sources of income include bank interest, income from another legal village, income from grants and donations from outside parties, income from cooperation, income from assistance from companies based in the village, income from correcting expenditure errors from the previous fiscal year that resulted in receipts in the village treasury in the fiscal year, and income from other sources. Rohman et al (2018). The Regency/City Government is required to allocate Village Fund Allocation (ADD) into the APBD by balancing funds after the deduction of the Special Allocation Fund (DAK), which will subsequently be disbursed to the Village Cash Account (RKD). After special allocations, Village Fund Allocation (ADD) balances district/city Regional Revenue and Expenditure Budget gaps. District/city regional governments allocate ADD income and spending budgets yearly. Deducting special allocation funds from regional revenue and expenditure, cities and districts get at least 10% ADD support. Think on these factors while allocating ADD funds:

1. Need for a fixed income for the village chief and authorities; and
2. Village size, poverty rate, number of residents, and level of physical challenges

The effectiveness of an organization in accomplishing its predetermined objectives, vision, and purpose is gauged by how well the village government or organization performs. Performance inside an organization determines whether the established objectives of the organization are met or not. Part of running the village government is making sure the chief, who gets help from other officials, does a good job. Law 6 of 2014, which regulates villages, and its implementing regulations provide the basis for the measurement of performance characteristics of village governments.

3. RESEARCH METHODS

Ngarum village, Sekaran district, 2022–2024 APBes (Village Budget of Income and Expenditure) report is examined in this study. Based on data collected from the village's financial reports and application media, namely SISKEUDES, the achievement report was prepared. then the search architecture may be shown by the diagram below.



Three strategies were used to obtain the data for this methodology: first, the researcher used the observation technique, which included going out into the field and directly seeing people, looking at data that was submitted to the village's financial regulators, and witnessing how the local money was allocated. Next, the informants parties involved in the financial administration of Carat Village were questioned as part of the interview approach. And lastly, the documentation method using information from the village's first revenue accomplishment report, fund allocation achievement reports, and 2022–2023 spending reports. This observation will provide a realistic description of an item or phenomena by using quantitative analysis. Reports and documents pertaining to the administration of the hamlet of Carat's real income and fund distribution and operations will be the basis for this investigation. This research used a quantitative descriptive method. The correlation coefficient illustrates how village source revenue and fund distribution affect village spending, while the determination coefficient shows how effectively they cover expenses.

4. RESULTS AND DISCUSSION

The table below provides specific information on the village's starting revenue, how funds are allocated, and the performance of the local government.

year	Village Original Income	Allocation of Village Funds	Village Expenditures
2022	Rp. 35.000.000,-	Rp. 291.810.600,-	Rp. 1.826.737.772,-
2023	Rp. 35.000.000,-	Rp. 277.248.000,-	Rp. 1.436.625.100,-
2024	Rp. 40.000.000,-	Rp. 309.814.500,-	Rp. 1.748.935.212,-

Based on the numbers in the table, it's clear that the village's expenditure would be influenced by its starting income and how its funds are distributed, and the opposite is also true. In comparison to its initial income and distribution of funds, the village's real expenditures are far higher.

The initial village income variable may take on four values: 35 for the lowest, 40 for the highest, 36 for the mean, and 2.8% for the standard deviation. With a range from 277 to 309, a standard deviation of 13.3 and a mean of 292, this variable represents the distribution of village funds. Meanwhile, the village spending variable might take on a range of values, from 1436 at the lowest to 1826 at the highest, with a standard deviation of 168. There is a strong correlation between the village's initial revenue and its expenses. The village's costs will rise in direct proportion to its initial revenue, as shown by the positive Pearson correlation value. The Pearson correlation's negative value suggests that village government performance would decline in direct proportion to the amount of monies allocated. This indicates that all village costs may be covered by 100% of village revenue and budget allocations, negating the need for government balancing funds.

5. CONCLUSIONS

Village government performance is greatly influenced by the village's initial income. The results of this research show that there is a relationship between village fund allocation and village income. Village government performance is greatly influenced by how village finances are allocated. The results of the analysis in this research show that village government performance increases along with increases in village income and village fund allocation.

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