

ABSTRACT

In order to comply the regional autonomy, the central government expects the village government to play a role in contributing to national scale development. In this process of creating the potential development and establishment, the village government needs to increase their village's expenditure budgets. If a village wants to increase its expenditure, then the income of a village must be increasing as well and vice versa.

This study aims to find out the effect of Village Own-Source Revenue (VOSR), Village Fund (VF), And Village Balance Allocation Fund (VBAF) both simultaneously and partially on Village Expenditures in Bandung Regency in 2017. The data used in this study was taken from Village Financial Reports which were obtained from the Community of Empowerment Service and Bandung Regency Village.

The population of this study is the Village Financial Report in Bandung Regency and the sample used is 162 Village Financial Reports. The analytical method of this study are descriptive statistical analysis, multiple linear regression analysis, classic assumption test and hypothesis testing using IBM SPSS 25 software.

Based on the results of the test, it is shown that VOSR, VF, and VBAF simultaneously influence Village Expenditures with a determination coefficient of 93,4%. As well as the results of the partial test, it is shown that VOSR have a significant positive effect on Village Expenditure, VF have a significant positive effect on Village Expenditure., and VBAF have a significant positive effect on Village Expenditure.

Based on the results of the study, it is expected that Village Governments in Bandung Regency can further develop the VOI so that it can help increase the Village's Expenditures. So that it can help minimize the dependency on regional and central balancing funds in the form of VF and VBFA.

Key words : Village Own-Source Revenue (VOSR), Village Fund (VF), Village Balance Allocation Fund (VBAF), Village Expenditures.