

ABSTRACT

Village Expenditures are all expenditures which are obligations of the Village in 1 (one) fiscal year which will not be received back by the Village. In the process of realizing potential development and development, the village government needs to increase its Village Expenditure budget. From observations made through the Central Bureau of Statistics (BPS) of Batang Regency, it can be seen that there is a phenomenon in several villages in Bawang District which experienced a decrease in Village Expenditures in Bawang District. This makes Village Expenditures in Bawang District experience a decline in 2018-2020.

This study aims to determine the effect of village funds, allocation of village funds, and sharing of regional taxes and retribution on village expenditures, case studies in villages in Bawang District in 2018-2020 either simultaneously or partially.

This research method uses quantitative methods. The population in this study were all villages in Bawang District. The population in this study were all villages in Bawang District. The sampling technique used in this study is saturated sampling and the total observational data used is 60 data, consisting of 20 villages with a period of three years. Data collection techniques are carried out by studying literature and documentation. The processed data is secondary data sourced from the official website of the Central Statistics Agency (BPS) Batang Regency. The analytical method used is panel data regression using Eviews 12 Software.

The results showed that simultaneously the variables of village funds, allocation of village funds, and sharing of regional taxes and retribution had an effect on village expenditures. While partially, it shows that village funds have an effect on village expenditures, while the allocation of village funds and sharing of regional taxes and retribution has no effect on village expenditures.

This research is expected to add insight and knowledge about the factors that affect Village Expenditures, besides that this research is expected to provide additional input and evaluation materials related to future assessments and policies on Village Expenditures in Villages in Bawang District.

Keywords: *Sharing Of Regional Taxes And Retribution, Village Expenditure, Village Fund, Village Fund Allocation*