

ABSTRACT

Muhammad Ibnu Tsani Mubarak. The Effect of Village Own-Source Revenue, Village Funds, Village Fund Allocation, and Capital Expenditure on the Village Development Index in Gresik Regency, 2020–2024. Advisor: Selamat Joko Utomo, S.E., M.E.

Village development has become one of the government's primary priorities in improving community welfare and reducing regional disparities through strengthening village fiscal capacity. The increasing allocation of village funds each year raises questions regarding the effectiveness of village financial management in improving the quality of village development, as reflected in the Village Development Index. This study aims to analyze the influence of Village Own-Source Revenue, Village Funds, Village Fund Allocation, and Capital Expenditure on the Village Development Index in Gresik from 2020 to 2024. This study employs a quantitative approach using panel data obtained from Village Budget Realization Reports (APBDes) and IDM data from 330 villages in Gresik during the 2020–2024 period. The analysis technique applied is panel data regression using the Fixed Effect Model (FEM) approach. The results indicate that village financial management has a significant effect on improving the IDM, where the variables of Village Own-Source Revenue, Village Funds, Village Fund Allocation, and Capital Expenditure contribute to supporting village development. These findings demonstrate that optimizing village fiscal capacity and ensuring the effective use of budgets are important factors in enhancing sustainable village development status. This research provides empirical contributions regarding the relationship between village fiscal policy and rural development. The conclusion of the study emphasizes that strengthening effective, transparent, and targeted village financial governance is essential to improve the quality of village development. Future penelitanes are recommended to include additional variables such as the quality of village governance, the level of community participation, and the quality of human resources in order to obtain more comprehensive results.

Keywords: Village Own-Source Revenue, Village Funds, Village Fund Allocation, Capital Expenditure, Village Development Index.

ABSTRAK

Muhammad Ibnu Tsani Mubarak, Pengaruh Pendapatan Asli Desa (PADes), Dana Desa (DD), Alokasi Dana Desa (ADD), dan Belanja Modal terhadap Indeks Desa Membangun (IDM) di Kabupaten Gresik Tahun 2020–2024. Di bawah bimbingan Selamat Joko Utomo, S.E., M.E.

Pembangunan desa menjadi salah satu fokus utama pemerintah dalam upaya meningkatkan kesejahteraan masyarakat dan mengurangi ketimpangan antarwilayah melalui penguatan kapasitas fiskal desa. Besarnya alokasi anggaran desa yang terus meningkat setiap tahun menimbulkan pertanyaan mengenai efektivitas pengelolaan keuangan desa terhadap peningkatan kualitas pembangunan desa yang tercermin dalam Indeks Desa Membangun (IDM). Penelitian ini bertujuan untuk menganalisis pengaruh Pendapatan Asli Desa (PADes), Dana Desa (DD), Alokasi Dana Desa (ADD), dan Belanja Modal terhadap Indeks Desa Membangun (IDM) di Kabupaten Gresik tahun 2020–2024. Penelitian ini menggunakan pendekatan kuantitatif dengan data panel yang diperoleh dari laporan realisasi APBDes dan data IDM pada 330 desa di Kabupaten Gresik selama periode 2020–2024. Teknik analisis yang digunakan adalah regresi data panel dengan pendekatan Fixed Effect Model (FEM). Hasil penelitian menunjukkan bahwa pengelolaan keuangan desa memiliki pengaruh terhadap peningkatan IDM, dimana variabel PADes, DD, ADD, dan Belanja Modal memberikan kontribusi dalam mendukung pembangunan desa. Temuan ini menunjukkan bahwa optimalisasi kapasitas fiskal desa dan efektivitas penggunaan anggaran menjadi faktor penting dalam meningkatkan status pembangunan desa secara berkelanjutan. Penelitian ini memberikan kontribusi empiris mengenai hubungan antara kebijakan fiskal desa dan pembangunan wilayah perdesaan. Kesimpulan penelitian menegaskan bahwa penguatan tata kelola keuangan desa yang efektif, transparan, dan tepat sasaran diperlukan untuk meningkatkan kualitas pembangunan desa. Penelitian selanjutnya disarankan untuk menambahkan variabel lain seperti kualitas tata kelola pemerintahan desa, tingkat partisipasi masyarakat, dan kualitas sumber daya manusia agar memperoleh hasil yang lebih komprehensif.

Kata Kunci: Pendapatan Asli Desa, Dana Desa, Alokasi Dana Desa, Belanja Modal, Indeks Desa Membangun