

ABSTRACT

This study aims to analyze the influence of village fund allocation, village funds, and village original income on village expenditure in the economic sector, as well as to examine the role of poverty level as a moderating variable. The sampling method used in this study was purposive sampling. The research sample consisted of 10 villages in Kedungwuni District, Pekalongan Regency, during the 2020–2024 fiscal years. The analysis method used was Moderate Regression Analysis (MRA) using SPSS ver. 26. The results of the study indicate that village fund allocation has a significant effect on village expenditure in the economic sector, while village funds and village original income have no significant effect. Furthermore, the poverty level is proven to strengthen the effect of village fund allocation on village expenditure in the economic sector, but it cannot strengthen the relationship between village funds and village original income on village economic expenditure. This study reinforces the importance of effective village financial management and consideration of social conditions such as poverty in village economic development planning..

Keywords: *Village Fund Allocation, Village Funds, Village Original Income, Village Expenditure, Poverty Level, Village Economy.*

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh alokasi dana desa, dana desa, dan pendapatan asli desa terhadap belanja desa di bidang ekonomi, serta menguji peran tingkat kemiskinan sebagai variabel moderasi. Metode pengambilan sampel dalam penelitian ini adalah *purposive sampling*. sampel penelitian ini adalah 10 desa di Kecamatan Kedungwuni, Kabupaten Pekalongan, selama tahun anggaran 2020–2024. Serta metode analisis yang digunakan adalah *Moderate Regression Analysis* (MRA) dengan menggunakan *SPSS* ver. 26. Hasil penelitian menunjukkan bahwa alokasi dana desa berpengaruh signifikan terhadap belanja desa di bidang ekonomi, sedangkan dana desa dan pendapatan asli desa menunjukkan pengaruh yang tidak signifikan. Selanjutnya, tingkat kemiskinan terbukti memperkuat pengaruh alokasi dana desa terhadap belanja desa di bidang ekonomi, namun tidak dapat memperkuat hubungan antara dana desa dan pendapatan asli desa terhadap belanja ekonomi desa. Penelitian ini memperkuat pentingnya efektivitas pengelolaan keuangan desa serta mempertimbangkan kondisi sosial seperti kemiskinan dalam perencanaan pembangunan ekonomi desa.

Kata Kunci: Alokasi Dana Desa, Dana Desa, Pendapatan Asli Desa, Belanja Desa, Tingkat Kemiskinan, Ekonomi Desa.