

Village Fund And Village Development In West Java Province

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Village Fund And Village Development In West Java Province

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ABSTRACT

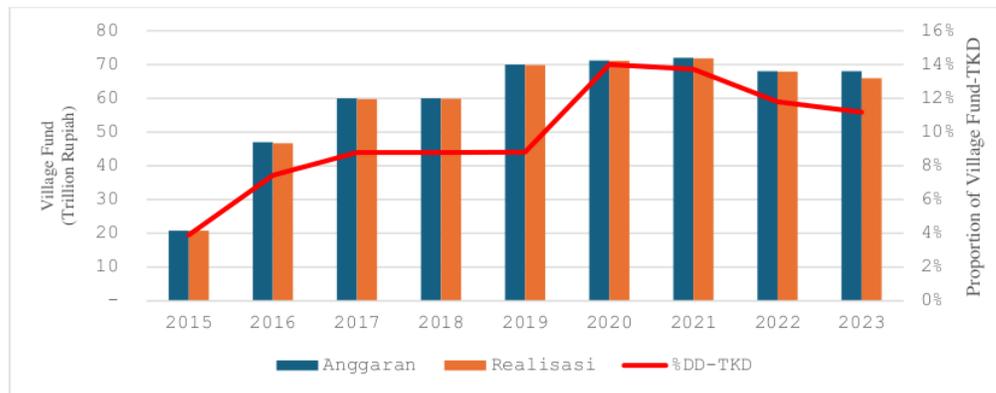
Rural development programs that involve village communities as development subjects (Community Driven Development) have been implemented in various countries, including Indonesia through the village fund program. West Java, a province with a high accumulation of village funds, has a low Village Development Index (IDM) growth. This study analyses the contribution of village funds and Village Sustainability Development Goals (SDGs) to IDM in West Java. Using panel data regression with fixed effect and Difference in Difference (DiD), data from 5.312 villages receiving village funds in the 2018-2023 period were analyzed. The study found that overall, village fund realization had a positive and significant effect on IDM, with the funds predominantly used for infrastructure development in the Village Development Sector. The regression results per Sector also found that all Village Fund Sectors had a positive and significant influence on the IDM value, with the highest influence from activities in the Village Development Sector. DiD analysis revealed that aligning village fund activities with Village SDGs has not yet significantly impacted IDM growth. Therefore, to accelerate village development, the Government should prioritize using village funds not only for infrastructure but also for activities like Village Community Empowerment while promoting the alignment of these funds with Village SDGs.

Keywords: Village Development Index, Village Funds, Village SDGs, West Java Province

1. INTRODUCTION

Rural development that involves local communities as the primary subjects of development (Community Driven Development/CDD) has been implemented in several countries, including Indonesia (Arifin et al., 2020). In practice, CDD programs in countries such as Afghanistan and Thailand have been considered successful in improving the economy and welfare of rural communities (Beath et al., 2017; Boonperm et al., 2013). In Indonesia, the CDD program is called *Dana Desa* (Village Fund) and follows a mechanism similar to the Intergovernmental Transfer scheme. This program was initiated in 2015 following the enactment of Law No. 6 of 2014 on Villages (Sutisna & Qibthiyah, 2023). Village governments in Indonesia are authorized to manage the *Dana Desa* through village deliberation mechanisms. However, the priority for utilizing the *Dana Desa* is still regulated to fund village development and community empowerment (Permatasari et al., 2021; Rudiarta et al., 2020).

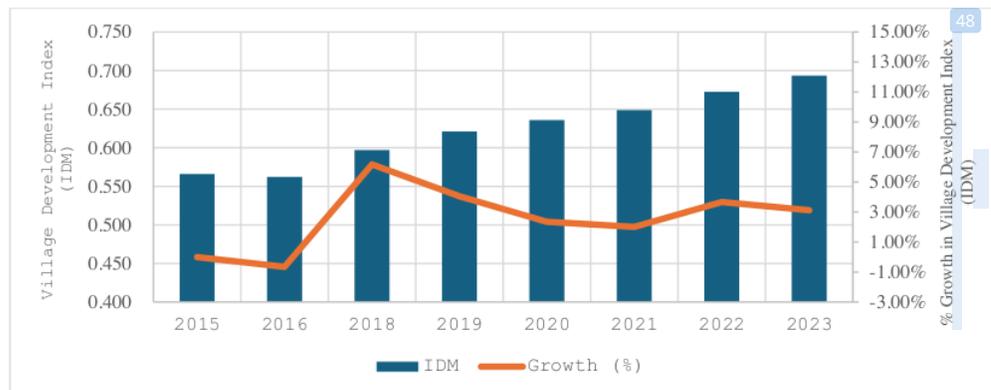
Since its implementation in 2015, the allocation of *Dana Desa* (Village Fund) has shown a tendency to increase, starting from IDR 20 trillion in 2015 and sharply rising to IDR 72 trillion in 2021. However, the *Dana Desa* budget slightly decreased in 2022 due to lower disbursement performance in 2021 and budget refocusing for Covid-19 recovery efforts (Kemenkeu, 2022). The allocation of *Dana Desa* is calculated based on a proportional formula that includes a basic allocation, formula-based allocation, affirmative allocation, and performance-based allocation (Aji & Qibthiyah, 2023). The *Dana Desa* budget from 2015 to 2023 is illustrated in the following Figure 1.



Source: Ministry of Finance

Figure 1. Budget & Realization of Dana Desa 2015-2023 (triliion rupiah)

Furthermore, the government has developed the Village Development Index (*Indeks Desa Membangun*, IDM), which serves as an indicator for assessing the achievement of village development goals and determining the level of village independence. A high IDM score reflects favorable conditions in social, economic, and environmental aspects of a village (Kemendesra, 2016). In addition to the IDM measurement, to accelerate sustainable village development, the government has also formulated the direction of village development goals through the Village SDGs (*SDGs Desa*) framework (Permatasari et al., 2021). The *SDGs Desa* are expected to contribute up to 74% of the national SDGs achievement, based on demographic aspects, as 43% of Indonesia's population resides in villages, and territorial aspects, as 91% of Indonesia's land area consists of rural regions (Iskandar, 2020).



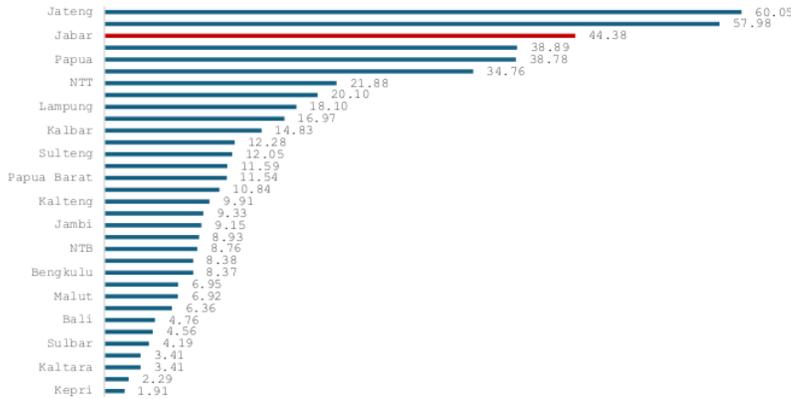
Source: Ministry of Village

Figure 2. Village Development Index (IDM) of Indonesia 2015-2023

During the 2015–2023 period, the Village Development Index (*Indeks Desa Membangun*, IDM) experienced a significant increase, with the most notable growth occurring between 2016 and 2018. This period coincided with a substantial increase in the *Dana Desa* (Village Fund) budget. Subsequently, in 2019–2020, the growth rate of IDM slowed, likely due to the impact of

the Covid-19 pandemic. However, from 2021 to 2023, IDM growth resumed an upward trend, which the authors predict is attributable to the implementation of the Village SDGs (*SDGs Desa*).

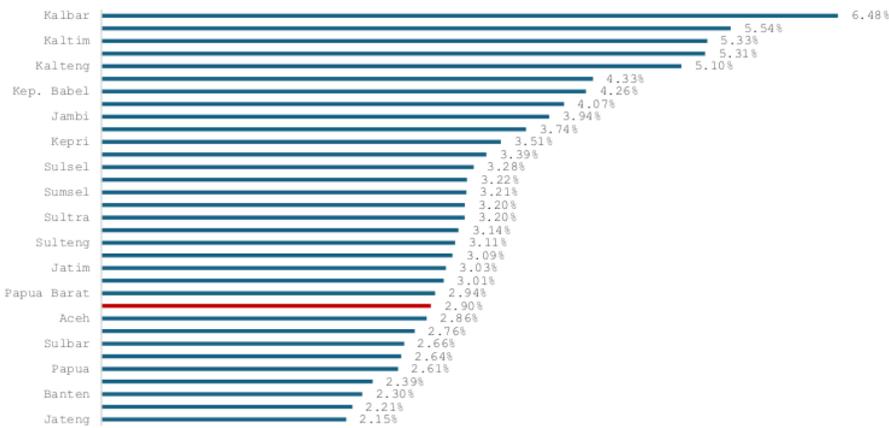
Based on Figure 3, it is evident that the highest accumulation of *Dana Desa* (Village Fund) is concentrated in provinces on the island of Java. This is because the calculation of the basic and formula-based allocations of *Dana Desa* considers population size, leading to larger allocations for provinces with larger populations, such as those on Java. Additionally, the number of villages on Java is relatively higher compared to other provinces (Badan Pusat Statistik, 2023).



Source: Central Bureau of Statistics, 2023

Figure 3. Accumulation of Village Fund per Province 2015-2023 (trillion rupiah)

Meanwhile, the data on the average IDM growth per province from 2015 to 2023 (Figure 4) shows that provinces on Java generally have relatively low IDM growth rates, even below the national average. This phenomenon is particularly notable in West Java Province, which ranks third nationally in *Dana Desa* allocation but ranks 24th in IDM growth, falling below the national average. As a result, West Java's IDM ranking dropped from consistently being in the top three during 2015–2022 to fifth place in 2023.



Source: Central Bureau of Statistics, 2023

Figure 4. Average IDM Growth per Province 2015-2023

The situation in West Java warrants attention, especially during the period following the implementation of the Village SDGs (*SDGs Desa*) policy (post-2020). One of the objectives of the *SDGs Desa* is to accelerate village development, which should ideally result in higher IDM growth in West Java (Kemendesa, 2020). Moreover, in theory, intergovernmental transfers like *Dana Desa* are expected to enhance rural development, as measured by IDM (Rosen & Gayer, 2014). However, empirical studies in Indonesia have yielded mixed results.

Supporting studies include research by Andari & Fitria (2023), which examined the influence of *Dana Desa* on IDM values in Indonesia for the 2018–2022 period using the Fixed Effect Model SUR PCSE. Their findings revealed that a 1% increase in *Dana Desa* leads to a 0.0013 increase in IDM values. Similar results were observed in the study by Aji & Qibthiyah (2023), which analyzed the impact of *Dana Desa* on village status changes in Indonesia. Unlike the previous study, Aji & Qibthiyah used the Village Development Index (*Indeks Pembangunan Desa*, IPD) data released by BPS in the Village Potential Statistics for 2014 and 2018. This study employed panel regression with the first difference fixed effect method, including covariates such as Village Fund Allocation (*ADD*), Revenue Sharing Funds (*Dana Bagi Hasil*), Village Original Income (*PADes*), financial assistance, GRDP per capita, population, employment, GRDP deflator, and island dummy variables. They concluded that while *Dana Desa* significantly affects village status, the regression coefficient indicates a relatively small economic impact. Other studies using different methods also support these findings.

Nadia & Mahi (2023) employed OLS cross-sectional multiple linear regression using data from 2018 to 2020, Ekawati et al. (2022) conducted qualitative in-depth interviews, and Yusuf & Khoirunurrofik (2022) applied qualitative mapping and tagging techniques. All three studies concluded that *Dana Desa* significantly impacts village progress and independence or IDM values in Indonesia. At the provincial, district, and subdistrict levels, Halim & Taryani (2023) analyzed the relationship between *Dana Desa* and IDM in East Nusa Tenggara Province using a panel regression Fixed Effect Model. Iftitah & Wibowo (2022) studied Gowa District using a Random Effect Model, and Rezkia & Yunani (2023) examined Barabai Subdistrict using panel data regression. These studies consistently found that *Dana Desa* significantly contributes to IDM improvement.

In contrast, Hilmawan et al. (2023) analyzed the relationship between *Dana Desa*, Village-Owned Enterprises (*BUMDes*), and *PADes* using cross-sectional data from BPS's Financial and Village Potential Statistics. Utilizing OLS, Difference in Difference (DiD), and Structural Equation Modelling (SEM), they found that while OLS results indicate a positive correlation between *Dana Desa* and IDM, DiD results suggest that increased *Dana Desa* funding has not entirely supported IDM improvement. SEM analysis highlighted the critical role of *PADes* in directly or indirectly improving IDM values as a mediator between *Dana Desa* and *BUMDes*. Similarly, Yulitasari & Tyas (2020) examined the relationship between *Dana Desa* and IDM in Central Java Province using OLS regression on panel data from 2018–2019. Their findings indicated that *Dana Desa* does not significantly contribute to village progress and independence, with other factors besides *Dana Desa* playing a more substantial role.

In summary, empirical evidence generally supports the positive contribution of *Dana Desa* to village development, as measured by IDM. However, in some regions, the impact has been less significant, closely tied to local *Dana Desa* management. The detailed methodological approach proposed in this study—dividing *Dana Desa* realization into its specific components—is expected to uncover issues hindering the effective use of *Dana Desa* in maximizing its contribution to IDM in specific regions.

Based on the previous studies, this research focuses on the issue that the realization of *Dana Desa* (Village Fund) in West Java appears to have not fully contributed to the increase in IDM (Village Development Index) values. Additionally, there is an initial indication that the *SDGs*

Dana Desa policy in West Java has not yet fully impacted higher IDM growth. The gap between theoretical expectations and actual conditions in West Java, as well as the differing results of previous empirical studies, prompted the authors to conduct further analysis on the contribution of *Dana Desa* to IDM values in West Java Province. The novelty of this study lies in its methodological approach, which differs from previous research by dividing the realization of *Dana Desa* into five categories to identify which category has the most significant impact on IDM values in West Java. Furthermore, an impact evaluation of the *SDGs Desa* policy on village development in West Java will be conducted as an additional analytical tool.

The objectives of this study are to examine the influence of *Dana Desa* on IDM values and to assess the impact of the *SDGs Desa* policy on changes in IDM values in West Java. The findings of this research are expected to provide theoretical contributions by offering empirical analysis on the influence of *Dana Desa* and *SDGs Desa* on village development in West Java Province using updated data. Practically, the results aim to provide recommendations to both the central government and village governments on prioritizing *Dana Desa* utilization in West Java Province.

2. DATA AND METHODOLOGY

2.1. Data

This study employs a quantitative analysis approach with data analysis techniques based on statistical calculations. The methods used include linear regression and Difference in Difference (DiD). The study utilizes panel data for the 2018–2023 period. The selection of 2018 as the starting point is based on the implementation of standardized expenditure classification by activity codes within the five *Dana Desa* sectors, which began with the issuance of Ministry of Home Affairs Regulation No. 20 of 2018. Statistical computations in this study are facilitated by data processing applications/software, specifically Microsoft Excel 2021 and Stata 17.0. The data population consists of all villages in West Java Province that receive *Dana Desa*. Data collection is conducted by gathering information from various sources, including official government websites and applications, such as the official websites of the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration (*Kementerian Desa PDTT*), the Central Statistics Agency (*Badan Pusat Statistik*), and the Online Monitoring SPAN (OMSPAN) application of the Ministry of Finance.

2.2. Estimation Strategy

To analyze the contribution of *Dana Desa* to IDM values in West Java, a linear regression equation model is used, referring to the study by Hilmawan et al. (2023). The determination of explanatory variables/covariates is based on the study by Aji & Qibthiyah (2023), as follows:

$$idm_{it} = \alpha + \beta vill_fund_{it} + \sum_{j=i}^n \delta cov_{it} + \varepsilon_{it} \dots (1)$$

explanation:

- *idm* : Village Development Index (Indeks Desa Membangun)
- *vill_fund* : Village Fund by Sector (in Rupiah transform into Log), namely:
 - Village Governance Administration (*vill_gov*)
 - Village Development Implementation (*vill_dev*)
 - Village Community Development (*vill_comdev*)
 - Village Community Empowerment (*vill_comemp*)
 - Disaster Management, Emergency, and Urgent Village Needs (*vill_disas*)
- *cov* : Covariate (in Rupiah transform into Log), namely:
 - Revenue Sharing of Taxes and Regional Levies (*rev_share*)
 - Village-Owned Revenue (*vill_rev*)

- α : Constant/Intercept
- β : Regression Coefficient for Village Fund
- δ : Regression Coefficient for Covariates
- i : Cross-section unit: All villages in West Java
- t : Time-series unit: Years 2018-2023
- ε : error term

The determination of control variables representing other village income aspects, as referenced in the study by Aji & Qibthiyah (2023), is based on the consideration that other village income components, such as Revenue Sharing from Taxes/Regional Retributions, Village Original Revenue, and Financial Assistance, are predicted to expand the budget constraints of village governments, thereby enhancing their capacity to provide public goods and potentially increasing IDM values.

To address the research question regarding the impact evaluation of Village Funds aligned with SDGs Desa on accelerating IDM growth in West Java, a difference-in-difference (DiD) regression model is utilized, referencing studies by Hilmawan et al. (2023), and Ramdani et al., (2024). The model is specified as follows:

$$idm_{it} = \alpha_i + \beta Treat_{it} + \delta_t + \gamma(Treat_{it} \cdot t) + \varepsilon_{it} \dots (2)$$

with:

$$\gamma = (idm_{treat.after} - idm_{control.after}) - (idm_{treat.before} - idm_{control.before})$$

- idm : Village Development Index (Indeks Desa Membangun)
- $Treat$: Treatment variable group, Measured using a dummy variable (value of 1 for villages receiving treatment and 0 otherwise)
- t : Time dummy variable group, Value of 1 for the after-treatment period (2021–2023) and 0 for the before-treatment period (2018–2020), where the time effect is captured by the parameter δ
- $Treat_{it} \cdot t$: Interaction variable, Represents the interaction between the treatment and time dummy variables, capturing the differential impact of the policy (SDGs Desa) on IDM growth before and after its implementation
- ε : error term

The determination of treatment and control group criteria is based on the mapping of Dana Desa activities that support SDGs Desa in the study by Permatasari et al. (2021). Therefore, the criteria for the treatment and control groups in this study are differentiated by villages with Dana Desa realization supporting SDGs Desa achievements that are higher than the average of villages in West Java Province. The cut-off time for the post-treatment period in this study starts from the implementation of the SDGs Desa policy, which began in 2021 and lasts until 2023, while the before-treatment period is from 2018 to 2020.

3. RESULTS AND DISCUSSION

Descriptive Statistics

An overview of the structure of the data from the variables involved and the data conditions in West Java Province can be explained through descriptive statistics. Based on the data in Table 1, it can be seen that the average village in West Java Province has an IDM value of 0.7356, or on average is classified as a Developed Village with a deviation value of 0.0929. The lowest IDM value is 0.4919, representing a Backward Village, specifically Bangbayang Village in Sukabumi Regency in 2017-2018. However, according to data from the Ministry of Village Development

(Kemendesa), since 2021, there have been no more villages in West Java classified as Backward or Very Backward villages. As of the most recent data, out of a total of 5,312 villages in West Java Province, 508 villages (9.57%) are categorized as Developing Villages, 2,356 villages (44.34%) as Developed Villages, and 2,448 villages (46.09%) as Independent Villages. This shows that villages in West Java have potential in terms of social, economic, and ecological resources, as well as the ability to manage those resources for the welfare of rural communities (Kemendesa, 2016).

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Table 1. Descriptive Statistics

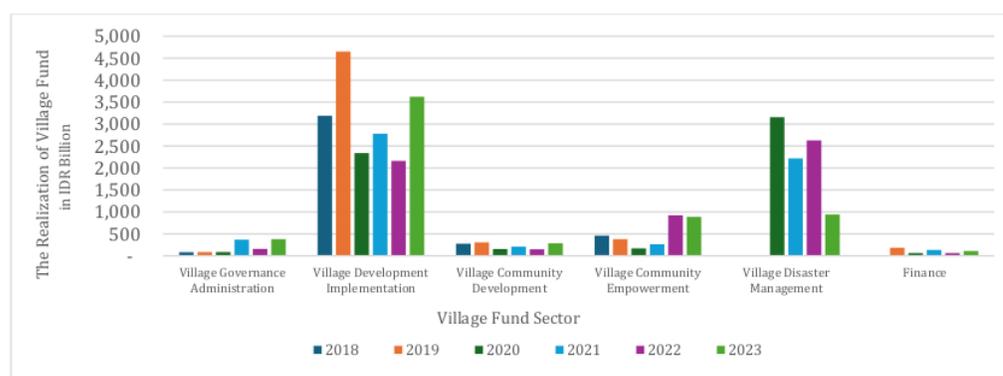
Variable	Obs.	Min	Max	Mean	Std. Deviation
Village Development Index (idm)	31.872	0,4919	1,0000	0,7356	0,0929
Total Village Fund (vill_fund)	31.872	0	3.853.224.000	1.063.278.502	302.918.336
Village Governance Administration (vill_gov)	31.872	0	967.403.000	967.403.000	36.561.834
Village Development Implementation (vill_dev)	31.872	0	2.682.348.491	2.682.348.491	588.091.160
Village Community Development (vill_comdev)	31.872	0	1.174.563.500	1.174.563.500	43.524.193
Village Community Empowerment (vill_comemp)	31.872	0	1.052.083.000	1.052.083.000	96.819.087
Village Disaster Management Sector (vill_disas)	31.872	0	2.750.771.300	2.750.771.300	280.821.252

Source: Ministry of Finance and Ministry of Village (processed)

Next, for the descriptive statistics of village funds (vill_fund), it is known that villages in West Java have an average village fund of IDR 1.06 billion, with a standard deviation of IDR 302.92 million. This indicates that there is a significant variation in the allocation of village funds across various villages in West Java. Furthermore, the villages in West Java with the highest village fund realization, reaching around IDR 3 billion, are Babelankota and Bantarjaya Villages in Bekasi Regency, and Cisarua Village in Bogor Regency.

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Based on the realization per sector of the village fund, it is known that the sector with the highest average realization compared to other sectors is the Village Development Sector (vill_dev) and the Disaster Management Sector (vill_disas). The next in rank are the Village Empowerment Sector (vill_comemp), followed by the Village Community Development Sector (vill_comdev), and finally the Village Government Sector (vill_gov). The Village Development Sector and the Disaster Management Sector also show significant variation, with relatively high standard deviations of Rp292 million and Rp281 million, respectively. This indicates a special focus on disaster management in the villages of West Java during the COVID-19 pandemic, particularly in the distribution of the Village BLT program.



Source: Ministry of Finance (processed)

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Figure 5. The realization of Village Fund by sector in West Java Province from 2018 to 2023

Furthermore, the realization of Village Fund by sector each year can also be seen in Figure 5. Based on the data, it can be observed that from 2018 to 2023, the majority of the village fund in West Java Province was allocated to activities in the Village Development Sector, accounting for approximately 55.31%. The realization in the Village Development Sector remains relatively high compared to other sectors, although there was a slight decline from 2020 to 2023 due to the reallocation of funds for COVID-19 handling through the Village Direct Cash Assistance (BLT Desa) program. The activities carried out in the Village Development Sector are mainly focused on the construction and maintenance of physical infrastructure, such as the building and maintenance of roads (neighborhoods, alleys, residential areas), bridges, culverts, drainage systems, and other related infrastructure.

For comparison, the Village Community Empowerment Sector and the Village Community Development Sector receive relatively small allocations but remain stable from year to year. Figure 7 also shows how the priorities of village government expenditures can change over time, most likely influenced by urgent needs or new policies issued by the central government. The panel data regression analysis was conducted by first selecting the best model using the Chow Test, Hausman Test, and Lagrange Multiplier Test. Based on the results of the model selection tests displayed in Table 2, it was concluded that the best model to be used is the Fixed Effect Model (FEM).

Next, a classical assumption test was conducted to ensure that the regression equation meets the BLUE (Best Linear Unbiased Estimator) assumptions. The classical assumption tests conducted include the Normality Test, Multicollinearity Test, Autocorrelation Test, and Heteroscedasticity Test, with the results displayed in Table 3. Based on the results of the classical assumption tests, it was found that there were issues with autocorrelation and heteroscedasticity. This typically occurs when the panel data structure has more cross-section units than time-series units. To address this issue, based on the explanations from Gujarati & Porter (2008) and Wooldridge (2018), one of the methods that can be applied is the Fixed Effect Clustered/Corrected Standard Error.

Table 2. Model Selection

Test	Hypothesis	Prob. Chi-Square	Decision
Chow	H ₀ : CEM H ₁ : FEM	0,0000	FEM
Hausman	H ₀ : REM H ₁ : FEM	0,0000	FEM
Lagrange Multiplier	H ₀ : CEM H ₁ : REM	0,0000	REM

Source: Processed by the Author

Table 3. Classical Assumption Test

Test	Hypothesis	Prob. Chi-Square	Decision
Multicollinearity	H ₀ : vip>10 H ₁ : vip<10	1,01	No multicollinearity
Autocorrelation	H ₀ : p<5% H ₁ : p>5%	0,0000	Autocorrelation occurs
Heteroscedasticity	H ₀ : p<5% H ₁ : p>5%	0,0000	Heteroscedasticity

Source: Processed by the Author

Subsequently, after determining the selected model and addressing the issues of autocorrelation and heteroscedasticity, regression analysis was performed, with the results shown in Table 4. Based on the regression results in equation (1), it can be concluded that village funds in West Java Province have a positive and significant effect on the IDM score at $\alpha < 1\%$. The regression coefficient for village funds in the equation is 0.0113, meaning that a 1% increase in the realization of village funds will result in an increase of 0.0113 points in the IDM score. Based on this, it can be concluded that the realization of village funds in West Java Province has a positive and significant impact on the IDM score, thus rejecting H_0 in Hypothesis 1 and accepting H_1 .

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Table 4. Regression Results

Independent Variable	Dependent Variable = IDM	
	(1)	(2)
Constant (C)	0,4496*** (0,0327)	0,5675*** (0,0087)
ln_vill_fund	0,0113*** (0.0010)	-
ln_vill_gov	-	0,0011*** (0,0002)
ln_vill_dev	-	0,0030*** (0,0003)
ln_vill_comdev	-	0,0001** (0,0001)
ln_vill_comemp	-	0,0008*** (0,0001)
ln_vill_disas	-	0,0023*** (0,0001)
ln_rev_share	0,0010*** (0,0002)	0,0011*** (0,0002)
ln_vill_rev	0,0010*** (0,0001)	0,0013*** (0,0001)
ln_fin_assist	0,0008*** (0,0002)	0,0008*** (0,0002)
Obs. (n)	31.872	31.872
R-Squared	0,6328	0,6232
Prob.	0,0000	0,0000

Significance at * $\alpha < 10\%$, ** $\alpha < 5\%$, *** $\alpha < 1\%$

Source: Processed by the Author

Meanwhile, when examining the results in equation (2), it can be observed that the IDM score in West Java Province is most influenced by activities in the Village Development Sector, with the majority of activities focusing on physical infrastructure development. This is evident from the regression coefficient for this sector, which has the highest value of 0.0030 and is statistically significant. These results provide empirical evidence that, despite the restrictions on the use of village funds for physical infrastructure development due to the Village BLT program, infrastructure development still plays a crucial role in improving the IDM score and rural development in West Java.

According to Gibson & Olivia (2008), the development of road and electricity infrastructure can contribute to rural economic growth by improving the quality of life for farmers and increasing income or reducing expenses for non-farmers. Additionally, the use of village funds for

infrastructure development in rural areas can enhance the efficiency of goods distribution and transportation access for villagers, as well as improve the Rural Access Index (RAI), which measures the proportion of rural people living within 2 kilometers of an all-season road (Sasmito et al., 2017; Wahyuni et al., 2022). However, according to Gansauer et al., (2024), infrastructure development conducted without considering local social needs may lead to inefficiencies, especially when the projects do not align with the values and requirements of the community. As a result, such infrastructure may not provide the anticipated benefits. Another factor contributing to inefficiency, according to Gansauer et al., (2024) is the limited capacity of village officials to manage and oversee infrastructure spending, which prevents optimal quality and utilization of infrastructure by the villagers.

Furthermore, results from equation (2) show that the Village Disaster Management Sector has a positive and significant impact on the IDM score, with a coefficient of 0.0023. This is closely related to the social safety net policy introduced during the COVID-19 pandemic and poverty reduction through the Village BLT program starting in 2020. However, the distribution of social assistance aimed at income equality must be carefully and accurately targeted, as ineffective targeting can exacerbate inequality (Ramdani, 2024).

In addition, the Community Development and Village Community Empowerment Sectors also positively and significantly influence the IDM score in West Java, with coefficients of 0.0001 and 0.0008, respectively. Activities in these sectors focus on enhancing knowledge, behavior, skills, and resource utilization within the village, including training in fisheries, agriculture, governance, women's empowerment, small and medium enterprises (SMEs), and village-owned enterprises (BUMDes) (Kemendagri, 2018; Wicaksono et al., 2019).

According to Marthalina (2018), women's empowerment and SME development can significantly improve rural welfare and development. Therefore, activities like marine, fisheries, and agricultural production enhancement, village apparatus training, women's empowerment, and SME development are deemed highly effective in increasing IDM scores in West Java.

Based on equations (1) and (2), village funds and other explanatory variables — revenue-sharing funds (BHPRD), financial aid (bankeu), and original village revenue (pades) — also contribute positively and significantly to IDM scores, albeit with smaller coefficients. BHPRD funds are block grants, allowing villages full discretion in spending, while financial aid has predetermined uses, including operational costs and salaries for village officials (Mucharomah, 2013; Purbasari et al., 2018).

Overall, all sectors funded by village funds have a positive and significant effect on IDM scores, indicating that even with infrastructure spending constraints, development opportunities exist through other sectors. Besides physical infrastructure, rural development efforts can also focus on social capital and community empowerment, including education and skills development. A balance between physical infrastructure and social capital is crucial for accelerating rural development (Anam et al., 2023; Bachrein, 2016). Community empowerment through education and training improves quality of life and resource efficiency. A comprehensive, holistic, and balanced systemic approach is necessary for sustainable development and community awareness (Sobczyk, 2014).

This research supports previous studies by Aji & Qibthiyah (2023), Andari & Fitria (2023), Halim & Taryani (2023), and Nadia & Mahi (2023) which found village funds significantly contribute to IDM scores in Indonesia. However, it contradicts Yulitasari & Tyas (2020), who found no significant impact in Central Java. This comparison highlights the complexity of village funds' impact on IDM scores. While village funds are intended to drive rural development, poor management and lack of community participation can reduce their effectiveness (Yulitasari & Tyas, 2020).

Difference in Differences (DiD)

The difference-in-differences (DiD) method was used to measure the impact of the Village SDGs policy on the IDM score in West Java Province. To determine the criteria for treatment and control groups, village fund activities supporting Village SDGs achievements were mapped based on research by Permatasari et al., (2021). The mapping revealed that, on average, villages in West Java allocated Rp634 million of village funds to support SDGs achievements. This mapping process determined the villages categorized into treatment and control groups, as presented in Table 5.

Table 5. Determination of Treatment and Control Groups

Description	Treatment	Control
Village Criteria	Realization of Village Funds for Village SDGs \geq Rp634 million	Realization of Village Funds for Village SDGs $<$ Rp634 million
<i>Before</i> (2018-2020)	7.834 Villages	8.102 Villages
<i>After</i> (2021-2023)	7.037 Villages	8.899 Villages
Total	14.871 Villages	17.001 Villages

Source: Processed by the Author

Based on the DiD results in Table 6, before the Village SDGs (2018-2020), the average IDM score difference between the control and treatment groups was -0.013, while after the Village SDGs (2021-2023), the difference was -0.003, yielding a DiD value of 0.010, which was not statistically significant. This indicates that aligning village fund usage with Village SDGs did not result in a positive and statistically significant impact on IDM scores in West Java Province. Hence, the null hypothesis (H_0) for Hypothesis 2 was accepted, and the alternative hypothesis (H_a) was rejected.

Table 6. Difference in Differences Results

Outcome var. (1)	Idm	S. Err.	Itl	P> tl
Before				
Control	0,700			
Treated	0,687			
Diff (T-C)	-0,013***	0,003	-4,05	0,001
After				
Control	0,779			
Treated	0,776			
Diff (T-C)	-0,003	0,006	0,45	0,658
DiD	0,010	0,006	1,61	0,125
Obs. (n)	Before	After	Total	
Control	8.102	8.899	17.001	
Treated	7.834	7.037	14.871	
Total	15.936	15.936		
R-Square	0,21	Obs.	31.872	

Significance at * $\alpha < 10\%$, ** $\alpha < 5\%$, *** $\alpha < 1\%$

Source: Processed by the Author

The DiD findings in this study align with Hilmawan et al. (2023), who analyzed data across Indonesia, Java-Bali, and non-Java-Bali regions and found no statistically significant impact. Their research concluded that village funds were not proven as a direct statistical "cause" of IDM score increases; rather, other factors such as culture, village sociology, and unobserved village

assets could influence the outcomes. Several practical reasons may explain these results: First, village fund absorption in 2016 reached 99.4% (Rp46.98 trillion allocated, Rp46.68 trillion spent), but in 2020, the absorption rate was only 83.05% of the Rp71.19 trillion allocated due to the COVID-19 pandemic. Second, in 2020, the Ministry of Finance redirected much of the village fund allocation toward social safety net programs through BLT (direct cash transfers) for village households to mitigate COVID-19's socioeconomic impacts, limiting village governments' flexibility in allocating resources for other programs.

However, Permatasari et al. (2021), Ramdani et al., (2024), dan Nadia & Mahi (2023) emphasized that a program's success in villages depends significantly on the understanding and education level of village leaders (village heads). According to Permatasari et al. (2021), many village heads lack awareness and comprehension of SDGs programs, leading to a predominant focus on infrastructure development supporting SDGs 9 and 11, while neglecting other SDGs targets.

Nadia & Mahi (2023) found that village funds are more effective in improving village status and economic growth when village heads have education levels above high school. Data from West Java's PMD Office in 2022 showed that only 35.70% of village heads in West Java had education above high school, meaning the majority had a high school education or lower. These factors likely contributed to the suboptimal implementation of the Village SDGs program in accelerating IDM improvements in West Java.

At the district level, as shown in Tables 7 and 8, DiD results for Cianjur and Bogor indicated that Village SDGs policies had positive and statistically significant impacts. In 2020, data from West Java's PMD Office revealed that 36.72% of village heads in Cianjur and 42.07% in Bogor had education levels above high school, a higher proportion than the provincial average. According to Nadia & Mahi (2023), this suggests that village heads in Bogor and Cianjur have a better understanding and capacity to implement Village SDGs effectively, contributing to the successful implementation of the policy in these districts.

Table 7. DiD Result for Cianjur Regency

Outcome var. (1)	Idm	S. Err.	Itl	P> tl
Before				
Control	0,690			
Treated	0,673			
Diff (T-C)	-0,017	0,008	-2,11	0,036**
After				
Control	0,739			
Treated	0,744			
Diff (T-C)	0,004	0,005	2,88	0,379
DiD	0,021	0,009	2,46	0,014**
Obs. (n)	Before	After	Total	
	e			
Control	256	338	594	
Treated	806	724	1.530	
Total	1.062	1.062		
R-Square	0,14	Obs.	2.124	

Significance at * $\alpha < 10\%$, ** $\alpha < 5\%$, *** $\alpha < 1\%$

Source: Processed by the Author

Table 8. DiD Result for Bogor Regency

Outcome var. (1)	Idm	S. Err.	t	P> t
Before				
Control	0,717			
Treated	0,684			
Diff (T-C)	-0,033	0,004	-9,86	0,000***
After				
Control	0,795			
Treated	0,786			
Diff (T-C)	-0,009	0,005	1,70	0,090*
DiD	0,024	0,006	4,30	0,000***
Obs. (n)	Befor	After	Total	
	e			
Control	601	492	1.093	
Treated	647	756	1.403	
Total	1.248	1.248		
R-Square	0,28	Obs.	2.496	

Significance at * $\alpha < 10\%$, ** $\alpha < 5\%$, *** $\alpha < 1\%$

Source: Processed by the Author

4. CONCLUSIONS

Based on descriptive statistical analysis, within the scope of West Java Province, it can be concluded that the majority of village fund realization is allocated to physical infrastructure expenditures in the Village Development Sector. Panel data regression results also show that overall Village Funds have a positive and significant effect on the IDM score. Furthermore, regression analysis by sector reveals that the implementation of physical infrastructure development activities, which has the highest realization, also exerts the greatest influence on the IDM score in West Java. The Village Disaster Management Sector, which includes the realization of the Village BLT program due to COVID-19, also has a positive and significant impact on the IDM score.

On the other hand, village fund activities in the Community Development and Village Community Empowerment Sectors also have a positive and significant effect on the IDM score, although their realization remains relatively low. Therefore, it can be concluded that the current allocation of village funds is actually sufficient to finance various rural development activities. However, the prioritization of fund usage needs to be better balanced, ensuring that it does not solely focus on physical infrastructure development but also targets other sectors, such as social capital development and enhancing the capacity of village officials and community members.

Furthermore, the analysis using DiD concludes that the SDGs Village program implemented in West Java has not yet shown a significant impact on improving the IDM score. This result indicates that the SDGs Village program has not been fully and effectively implemented by village governments in West Java, leading to outcomes that fall short of expectations. This could also be an early indicator of the slow growth in the IDM score within the province. Several factors contributing to the suboptimal implementation of the SDGs Village program in West Java include limited fiscal space due to the policy of reallocating infrastructure spending to Village BLT, inefficiencies in physical infrastructure expenditures, the relatively low education level of most village heads, and the lack of understanding among village officials regarding SDGs implementation.

However, the DiD results at the district level, such as in Bogor and Cianjur within West Java Province, show contrasting outcomes, where the SDGs Village policy has a positive and significant impact on the IDM score. This difference is closely linked to the higher education levels of village heads in these districts compared to the provincial average, which leads to better understanding and implementation of the SDGs Village program.

Based on these findings, several policy recommendations can be made. Central and village governments should consider allocating village funds not only for the Village Development Sector but also for other sectors, such as the Village Community Empowerment Sector, to achieve more balanced, effective, and holistic rural development. Enhancing the capacity of village officials and community members is also essential to increase efficiency in implementing physical infrastructure projects, ensuring that high infrastructure expenditures have a more effective impact on rural development. Additionally, aligning village fund activities with the SDGs Village framework should continue to ensure more targeted and sustainable rural development.

The implications of this study may involve policy changes by the central and village governments in West Java in setting priorities for annual village fund allocation. This research may also lead to limitations on village fund activities in certain sectors deemed to have insignificant effects on rural development, as well as an increase in training programs to improve the capacity of village officials and community members. However, this study has several limitations, including the exclusion of the impact of the COVID-19 pandemic from 2020 to 2023 and the effects of natural disasters that may have damaged village infrastructure in some areas of West Java. Furthermore, the study only considers the characteristics and conditions of villages in West Java, which may differ from those in other provinces in Indonesia. Future research on the impact of village funds on rural development, incorporating these additional factors, could provide more comprehensive analysis results.

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