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VILLAGE FISCAL TRANSFERS AND INTER-REGIONAL INEQUALITY REDUCTION: THE DYNAMICS OF VILLAGE DEVELOPMENT IN NORTH MALUKU

Muammil Sun'an[1], Said Mala[2*], Abdul Chalid Ahmad[3], Irawan Abae[4]
[1,2,3,4]Development Economics, Economics and Business, Universitas Khairun Ternate, Indonesia
Email: saidmala@unkhair.ac.id[2*]

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Abstract

This study aims to analyze the influence of the number of developing villages, the village development index, village expenditure, and village literacy on village fiscal transfers in North Maluku Province. Using a panel data regression approach and a random effects model in nine districts/cities during the 2017-2024 period, this study found that village expenditure and village literacy levels did not significantly influence the amount of fiscal transfers received by villages. In contrast, village fiscal transfers showed a significant impact in reducing disparities between regions, especially in areas such as Central Halmahera Regency, Morotai Island, Tidore Islands City, and Taliabu Regency. These findings indicate that a fiscal approach based on region and village performance is more effective in promoting inclusive development in the archipelago. The results of this study provide important implications for the formulation of affirmative fiscal policies and strengthening village development governance in disadvantaged, frontier, and outermost (3T) regions.

Keywords:*Village Fiscal Transfer, Village Spending, Village Literacy, Regional Disparities, Panel Data.*

INTRODUCTION

Village development has become a central issue in national development policy post-reform, particularly following the enactment of Law Number 6 of 2014 concerning Villages. This policy legitimizes villages as both development entities and recipients of significant fiscal allocations through the Village Fund scheme.(Rai Setiabudhi & Arsha Putra, 2020) Village Funds exist as a form of correction for the development imbalances that occur between the central and regional governments, as well as between villages in mainland and island areas.(Ambya, 2020)As part of fiscal decentralization, Village Funds are expected to encourage growth based on village potential and strengthen village capacity in implementing development.(Utama et al., 2019)Nationally, the Village Fund allocation has increased significantly from IDR 20 trillion in 2015 to more than IDR 70 trillion in 2023.(kemenkeu.go.id, 2023)

This makes Village Funds one of the largest fiscal instruments in regional financial structures. However, various evaluations show that development achievements between villages remain unequal.(Safitri et al., 2022). Data from the Central Statistics Agency(www.bps.go.id, 2023), shows that village development indices, including the Village Development Index (IDM), show wide disparities between regions, particularly in island regions such as North Maluku, East Nusa Tenggara, and Papua. Island regions have complex geographic characteristics, such as isolation, low accessibility, and high logistics costs. These conditions are often not accounted for in the Village Fund allocation formula, which tends to be uniform (Simanjuntak, 2019). In the context of North Maluku Province, disparities between villages are quite striking. Several villages in the district/city centers have shown good development achievements, while villages on the outermost islands, such as Taliabu Island Regency and the Sula Islands, have experienced stagnation and even decline.(Dani et al., 2024); (North Maluku Regional Development Planning Agency, 2023).

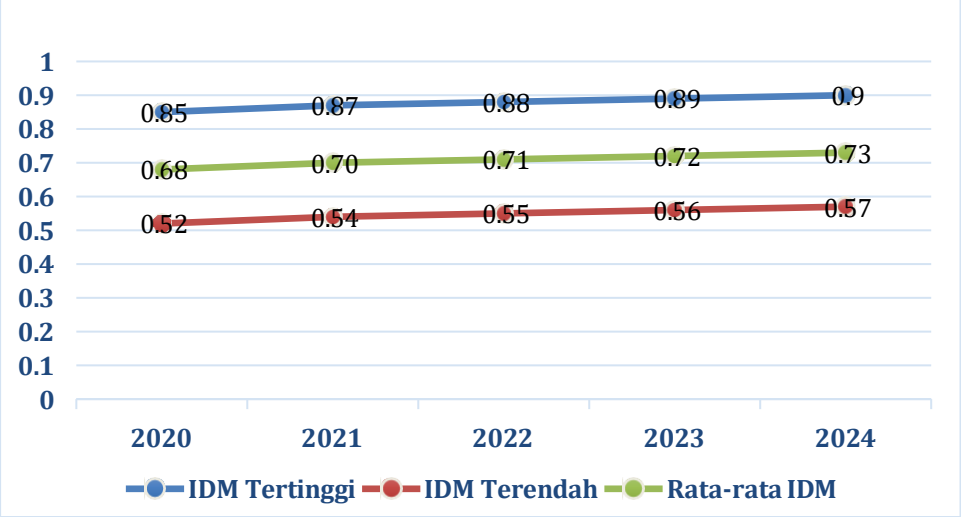

Figure 1. Trend of Village Development Index (IDM) in North Maluku Province
Source: idm.kemendesa.go.id

Figure 1 shows improvements in the average HDI from year to year, but there remains a consistent gap between villages with the highest and lowest HDI scores. Although each village receives Village Funds annually, development growth is not linear with the amount of transfers. This raises questions about the effectiveness of Village Funds in reducing development disparities between villages in North Maluku. Most previous studies have focused more on the influence of Village Funds on poverty.(Artino et al., 2019), improving community welfare.(Afriyanni et al., 2020), community participation.(Ta'dung & Lusdani, 2021);(Rijal et al., 2021), and economic development index.(Sihombing & Purwanti, 2022), but not many have explicitly studied the relationship between Village Funds and inter-village inequality in the island context. Research by(Aeni et al., 2020);(Susanto et al., 2021);(Ghassani et al., 2023); stated that Village Funds have not been sufficient to encourage development convergence due to weak village institutions and low capacity for participatory planning, especially in areas with limited human resources. On the other hand, a study by Hidayat (2021) Thus, there is a research gap in understanding the role of Village Fiscal Funds in reducing spatial disparities between villages, particularly in the North Maluku Islands province, which has diverse geographic conditions and significant structural barriers.

This study addresses the gap in previous research using a quantitative, panel-based data approach across nine districts/cities in North Maluku over the past eight years (2017–2024), examining the correlation between Village Fiscal Transfers and the reduction of disparities in village development. Scientifically, this study offers novelty in the form of an integration between fiscal transfer approaches, spatial inequality, and island development. This has not been widely explored in the Indonesian development literature. Policy-wise, this study is relevant to national policy in measuring region-based fiscal effectiveness, particularly in the National Medium-Term Development Plan (RPJMN), which targets reducing regional disparities as a key priority.(Bappenas, 2020). With this background, this research is important and relevant to answer the fundamental questions in the development of the island region: is there a relationship between village fiscal transfers and the number of developing villages?, is there a relationship between village fiscal transfers and the increase in the village development index?, does village fiscal transfers affect village physical spending, does village fiscal transfers affect the increase in village literacy? and can village fiscal transfers reduce inequality between villages in the North Maluku region.

METHODOLOGY

This study uses a panel data regression method, covering nine regencies/cities in North Maluku Province, which serve as cross-sectional units. The nine regencies/cities in question are: West Halmahera, Central Halmahera, South Halmahera, North Halmahera, Sula Islands, Morotai Island, Tidore Islands, East Halmahera, and Taliabu. One city (Ternate City) was not included in the analysis because:

1. Data are not consistently available for all indicators throughout the 2017–2024 period.
2. Inclusion of provinces with partial data may result in biased or unstable regression estimates.

While this may reduce the overall coverage of North Maluku, this decision is necessary to maintain the validity of the model and the consistency of the panel data. The data sources for the research variables are:

Variables	Short Description	Primary Data Source
LnTRFISDESit	Village Fiscal Transfer	DJPK Ministry of Finance,djpk.kemenkeu.go.id
LnJUDBEKit	Number of Developing Villages	Ministry of Villages, Disadvantaged Regions and Transmigration,idm.kemendesa.go.id
LnIDMit	Village Development Index (IDM)	Ministry of Villages, Disadvantaged Regions and Transmigration,idm.kemendesa.go.id
LnBELDAit	Village physical development expenditure	Regency/City DPMD, Village Budget Report, Village Finance System
LnLITDESAit	Village literacy level	BPS (Education Statistics, Susenas)

The empirical model of this research is in the form of a panel data regression model developed from previous research.(Yulitasari & Tyas, 2020);(Prasetyo, 2021);(Lestari et al., 2023);(Santoso & Anggraini, 2024)This model was then modified and adapted to suit the research objectives. This model was then specified as follows:

$$LnTRFISDESit = \alpha + \beta 1LnJUDBEKit + \beta 2LnIDMit + \beta 3LnBELDAit + \beta 4LnLITDESAit + \varepsilon it \ldots\ldots(1)$$

North Maluku Regency/City; t = 1, 2, 3, … ,8 is the observation year period unit; LnTRFISDESit is the Village Fiscal Transfer variable of Regency/City i in year t; LnJUDBEKit is the variable number of Developing Villages of Regency/City i in year t; LnIDMit is the variable Village Development Index of Regency/City i in year t; LnBELDAit is the variable Village Physical Development Expenditure of Regency/City i in year t; LnLITDESAit is the Village Literacy Level of Regency/City i in year t;$\alpha$is a constant;$\beta_1,\beta_2,\beta_3,\beta 4,$is the regression coefficient;εit is the error term. MethodWhichcan be used to estimate panel data regression models, namely the Common Effect, Fixed Effect and Random Effect approaches.(Madany et al., 2022)To determine which model to use from the three approaches, it is necessary to test the panel data model using the Chow Test, the Hausman Test, and the Lagrange Multiplier Test (LM Test). In addition, the Classical Assumption is also tested using Multicollinearity, Heteroscedasticity, and Autocorrelation tests. The results of the panel data model estimation are then subjected to statistical testing using the Simultaneous Significance Test (F Statistic Test), Partial Test (t Statistic Test), and the Coefficient of Determination (R2).

RESULTS AND DISCUSSION

Panel Data model selection

The panel data model testing in this study used Eviews software. The initial step in the panel data model selection analysis was to estimate panel data regression using the Common Effect Model (CEM), Fixed Effect Model (FEM), and Random Effect Model (REM) approaches (Sitorus & Yuliana 2018).

Table 1. Panel Data Model Test Results

Test Type	Village Fiscal Transfer Model		
Chow Test	F-Statistic	Prob.	Model Selected
Cross-section F	9.2461	0.0000*	FEM
Hausman test	Chi-Sq. Statistic	Prob.	Selected Model
Random cross-section	9.3786	0.0523*	BRAKE
Lagrange multiplier (LM) test	Chi-Sq. Statistic	Prob.	Selected Model
Random cross-section	51.79212	0.0000*	BRAKE

Source: Eviews processing results (2025)

Based on the results of the Chow Test in the Table, the cross-section probability value F is smaller than 0.05, namely 0.0000 <0.05, the results of the Chow Test are that the fixed effect model (FEM) is better when compared to the common effect model (CEM). Then the Hausman Test Results show the random cross-section probability value is greater than 0.05, namely 0.0523 > 0.05. It can be concluded that REM is better when compared to FEM. Therefore, REM is chosen. The results of the Langrange Multiplier (LM) test in Table 4.1 show the random cross-section probability value is smaller than 0.05, namely 0.0000 <0.05, so it can be concluded that H0 is rejected and Ha is accepted. REM is selected, it can be said that the regression model does not experience Omitted Variable Bias, because REM is selected.

Results of the Classical Assumption Test

Classical assumption testing is a mandatory procedure in classical linear regression analysis. Through this test, researchers can verify whether their model is suitable for drawing conclusions and formulating policies. If violations are found, corrective measures such as data transformation, robust standard errors, or the use of alternative models (such as logistic regression, GLS, or panel data regression) can be considered. The selected panel data model is the Random Effects Model (REM), therefore, the classical assumptions are immediately applied. The classical assumption tests used include multicollinearity, heteroscedasticity, and autocorrelation.

1. Multicollinearity Test Results

Table 2. Multicollinearity Test Results

	JUDBEK	**IDM**	**BELDA**	**LITDESA**
JUDBEK	1,000,000	0.079292	0.470749	-0.070477
IDM	0.079292	1,000,000	0.062176	0.224886
BELDA	0.470749	0.062176	1,000,000	-0.001718
LITDESA	-0.070477	0.224886	-0.001718	1,000,000

Source: Eviews data processing (2025)

The correlation coefficient of the JUDBEK and IDM variables is 0.079292 < 0.85, the correlation coefficient of JUDBEK and BELDA is 0.470749 < 0.85, the correlation coefficient of JUDBEK and LITDES is -0.070477 < 0.85 and the correlation coefficient of BELDA and LITDESA is -0.001718 < 0.85. Therefore, it can be concluded that it is free from multicollinearity.

2. Heteroscedasticity Test

The heteroscedasticity test is used to determine whether the regression model exhibits unequal variances from one observation's residuals to another. To determine whether the residuals are heteroscedastic, this study uses the residual graph test. From the results of the residual graph test in Figure 4.1, it can be seen that it does not cross the limits (500 and -500). This means that the residual variance can be said to be free from

heteroscedasticity symptoms.

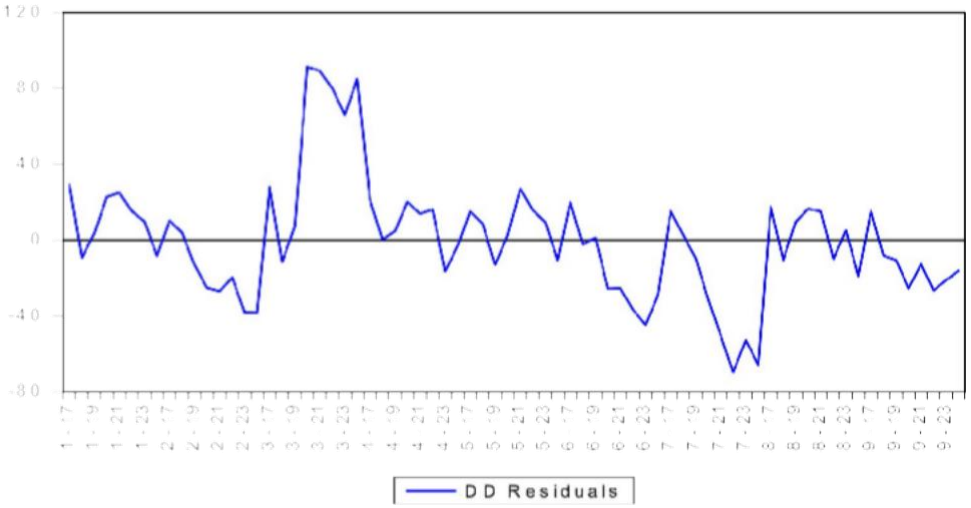

Figure 2. Heteroscedasticity Test Results
Source: Results of Eviews data processing (2025)

3. TestAutocorrelation

In the context of this research, which uses panel data, an autocorrelation test is conducted to ensure that the model does not violate classical assumptions that could affect the validity of the inferences. One method used to test for autocorrelation in panel data is the Durbin-Watson method.

Table 3. Results of the Durbin-Watson Autocorrelation Test

Durbin-Watson Autocorrelation Test			
Provision	**k = 4 anda= 5%**		
N	**72**	**Ho Area**	**DW (d)-Stat = (0.381936)**
dL	1,592	*d*< dL	1.592 < 2.2957
dU	1,758	*d* < *dU*	1.758 < 2.2957
Informatio n	0 < d < dL = No autocorrelation		

Description: k = number of independent variables; N = number of observations; dL = lower value & dU = upper limit value of Durbin-Watson Table.

After selecting the Random Effect Model, namely the number of n = 72 and k = 4 (independent variables and intercepts) α = 5% shows the results of the Durbin-Watson test obtained the value of DW (d) -Stat = 2.2957 and the value of dL = 1.592 > 2.2957 and the value of dL = 1.758 > 2.2957, then the test results can be concluded that there is no autocorrelation.

Panel Data Regression Equation

The panel data regression equation formed using the Random Effect Model approach is as follows:

LnTRFISDESit = 113.5126 + 0.9976LnJUDBEKit - 118.5541LnIDMit -0.00027LnBELDAit - 0.0966LnLITDESAit

The estimation results show a constant value of 113.5126, which indicates that without changes in the independent variables, Village Fiscal Transfers still experience an increase of Rp 113.5 million. The JUDBEK coefficient of 0.9976 indicates that a 1% increase in the number of developing villages has the potential to increase TRFISDES by 0.99% assuming other variables are constant. The IDM coefficient is 118.5541, if there is an increase in the village development index (IDM) of 1%, then the village fiscal transfer will decrease by 118.55%. The BELDA coefficient is 0.00027, if there is an increase in village spending by 1%, then the village fiscal transfer will decrease by 0.00027%. The LITDESA coefficient is 0.0966, if there is an increase in the village literacy coefficient by 1%, then the village fiscal transfer will decrease by 0.0966% assuming other variables remain constant.

Hypothesis Test Results

1. t-Test Results

The t-test is needed to test the influence of each independent variable used in this study on the dependent variable partially.

Table 4. Panel Data Regression Random Effect Model

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	113.5127	24.98087	4.543984	0.0000
LnJUDBEKit	0.997634	0.160630	6.210752	0.0000*
LnIDMit	-118.5542	41.19899	-2.877598	0.0054*
LnBELDAit	-0.000273	0.002225	-0.122589	0.9028
LnLITDESAit	-0.096676	0.244185	-0.395913	0.6934
Weighted Statistics				
R-squared	0.461746	Mean dependent variable		44.76653
Adjusted R-squared	0.429611	SD dependent var		31.55731
SE of regression	23.83337	Sum squared residual		38057.99
F-statistic	14.36912	Durbin-Watson stat		0.720664
Prob(F-statistic)	0.000000*			

Note: *) Significant 5%.

Source: processed (Eviews)

The t-test results show that the Number of Developing Villages (JUDBEK) has a significant effect on Village Fiscal Transfers with a probability value of 0.0000 < 0.05 and a positive relationship. This is in line with the hypothesis that the number of developing villages influences village fiscal transfers in 9 districts/cities in North Maluku. The t-test results indicate that the Village Development Index (IDM) significantly influences Village Fiscal Transfers, with a probability value of 0.0054 < 0.05 and a negative relationship. This is in line with the hypothesis that the Village Development Index influences village fiscal transfers in nine districts/cities in North Maluku.

The t-test results indicate that village expenditure (BELDA) has no significant effect on Village Fiscal Transfers with a probability value of 0.9028 > 0.05 and a negative relationship. This is inconsistent with the hypothesis that village expenditure affects village fiscal transfers in 9 districts/cities in North Maluku. The t-test results show that village literacy (LITDESA) has no significant effect on village fiscal transfers with a probability value of 0.6934 > 0.05 and a negative relationship. This is inconsistent with the hypothesis that village literacy influences village fiscal transfers in 9 districts/cities in North Maluku.

2. F Test Results

Based on the estimation results in table 4.4 with the random effect model approach, the calculated F-value of 14.36912> F-table 2.7395 with a p-value of 0.0000 <0.05, indicating that the model is simultaneously significant. This means that the variables JUDBEK, IDM, BELDE and LITDES have an effect on TRFISDES. The adjusted R^2 value of 0.429611 indicates that 43.61% of the variation in TRFISDES can be explained by the four independent variables, while the remaining 56.39% is explained by other factors outside the model.

Cross-Section Results of the CR-Effect Model Random Effect Model (REM) in the North Maluku Region

This estimate uses the cross-section effect (CR-Effect) value to examine disparities between the studied regions. The CR-Effect coefficients for the nine districts/cities in North Maluku are both negative and positive for the village fiscal transfer model, both partially and simultaneously.

Table 5. Cross-section Random Effect

No	Regency/City	Effect
1	West Halmahera Regency	9.102048
2	Central Halmahera Regency	-15.28255
3	South Halmahera Regency	45.11601
4	North Halmahera Regency	5.845557
5	Sula Islands Regency	5.646371
6	Morotai Island Regency	-14.83413
7	Tidore Islands City	-27.11264
8	East Halmahera Regency	2.507099
9	Taliabu Regency	-10.98777
Total		20,790,967
Average		2,310,107

Source: Eviews processing results (2025)

The results of the Cross-section Random Effect estimation in Table 4.5 show varying coefficient values across districts/cities in North Maluku province. Negative coefficients were found in most districts/cities in North Maluku province, such asCentral Halmahera Regency (-15.28255), Morotai Island Regency (- 14.83413), Tidore Islands City (-27.11264) and Taliabu Regency (-10.98777). This shows that the negative CR-Effect Value indicates that the 4 regencies/cities, there is a decrease in development disparity as an effect of fiscal intervention and the dynamics of the economic sector, including village fiscal transfers. This means, the model shows that the existence of village fiscal transfers has an effect on increasing the number of developing villages and the village development index, this has the effect of reducing inequality in these regions. Conversely, the relatively high positive CR-Effect values in South Halmahera and West Halmahera Regencies reflect persistent, or even increasing, inequality. This may be due to the exclusion of indicators such as the village development index, the number of developing villages, village spending, and village literacy. Meanwhile, the low positive CR-Effect values in North Halmahera, Sula Islands, and East Halmahera Regencies suggest that inequality has improved in those regions.

Discussion

The Influence of the Number of Developing Villages on Village Fiscal Transfers in the North Maluku Region

The t-test results show that the Number of Developing Villages (JUDBEK) variable has a significant positive effect on Village Fiscal Transfers (TFD) in North Maluku. This finding aligns with the theory of fiscal decentralization (Oates, 1999), which emphasizes the importance of local capacity in absorbing public funds. Developing villages reflect success in economic, social, and basic service development, strengthening the justification for larger fiscal allocations. Previous research(Novi Andari & Fitria, 2023);(Parnomo & Sri Utami, 2024)also confirms that improving village status has a positive impact on village fund allocation. However, this study presents a new contribution in the North Maluku archipelago region, where village development is not only an indicator of success but also a reflection of the effectiveness of needs-based fiscal transfer policies. In the context of spatial inequality and geographic limitations, a fiscal allocation model that considers village development status has proven to be more equitable and adaptive to the characteristics of the 3T (Underdeveloped, Outlying, and Transmigration) regions. This finding underscores the urgency of a fiscal transfer approach based on local development achievements in the archipelago region.

The Influence of the Village Development Index on Village Fiscal Transfers in the North Maluku Region

This study found that an increase in the Village Development Index (IDM) actually significantly reduced the allocation of Village Fiscal Transfers (TFD) in North Maluku. This indicates that more developed villages tend to receive fewer transfer funds. This finding supports the needs-based and equalization grant theories (Oates, 1999; Bahl & Linn, 1992), which prioritize underdeveloped villages for fiscal allocation. Consistent with(Riyanda et al., 2022); as well as(Yulitasari & Tyas, 2020)These results indicate that the current fiscal scheme is still primarily a correction for low-status villages, rather than an incentive for developed ones. In the context of an archipelago with isolation and disparities in public services, this policy tends to neglect development outcomes.(Chuzaimah, Isnaini, 2020)The implication is that a reformulation of fiscal transfer policies is needed that combines needs and performance approaches, so that developing villages continue to receive support without

reducing efforts to achieve equality in underdeveloped villages.

The Impact of Village Spending on Village Fiscal Transfers in the North Maluku Region

The research findings indicate that village expenditure (BELDA) has no significant effect on Village Fiscal Transfers. This means that increased expenditure does not necessarily increase or affect the amount of transfer funds received by villages. This result does not support the initial hypothesis that assumed a positive relationship between actual expenditure and fiscal support. Theoretically, this result contradicts the performance-based budgeting approach (Wildavsky, 1978) and fiscal responsiveness (Shah, 2007), which emphasize that regional expenditure reflects actual needs and budget implementation capacity, which should be the basis for adjusting fiscal allocations. Previous research by(Akbar & Ariana, 2024), demonstrating that efficient village spending can increase the central government's fiscal confidence. However, in the context of an island region like North Maluku, village spending has not been a strong indicator due to high fiscal dependency and weak reporting systems and institutional capacity at the village level.(Kusuma & Anwar, 2024). New findings from this study indicate that village spending has not yet become a policy signal taken into account in fiscal distribution, so integration between spending accountability and transfer formulas is needed so that fiscal relations are more performance-based, rather than simply need-based.

The Influence of Village Literacy on Village Fiscal Transfers in the North Maluku Region

These findings indicate that Village Literacy (LITDESA) has no significant effect on Village Fiscal Transfers. This means that increasing village literacy is not necessarily followed by an increase in fiscal allocations from the central government, and even indicates a negative relationship. Theoretically, this finding contradicts the capacity-building fiscal model approach (Bird & Smart, 2002), which emphasizes the importance of human resource quality in improving fiscal revenue capacity and financial governance. High village literacy is expected to strengthen participation, transparency, and accountability, which ideally should be considered in village fund distribution schemes. Previous research, such as studies from(Zulfian, 2018);(Lambyombar et al., 2024), found that regions with high literacy rates tend to be more responsive in budget planning and reporting. However, the geographically dispersed context of North Maluku and its limited digital and institutional infrastructure hinders the optimization of literacy's impact on fiscal mechanisms. These new findings suggest that improving literacy alone is not sufficient to influence the fiscal transfer architecture in island regions. Strengthening the institutional ecosystem, digitizing village services, and implementing human resource-based fiscal incentives are needed to make literacy a driving factor for more equitable fund distribution.

The Effect of Village Fiscal Transfers on Reducing Disparities Between Regions in North Maluku

These findings empirically demonstrate that village fiscal transfers have contributed to reducing inter- regional disparities, particularly in Central Halmahera Regency, Morotai Island, Tidore Islands City, and Taliabu Regency. A negative CR-Effect coefficient indicates that fiscal intervention through transfer funds has improved the quality of village development in these regions, thus encouraging development convergence between villages. This finding aligns with fiscal redistribution theory, which states that fiscal intervention can be an effective instrument in reducing horizontal inequality between regions (Musgrave & Musgrave, 1989). This result is also supported by studies(Dana & Dan, 2023);(Elfahdi et al., 2021)which shows that increasing Village Funds significantly encourages the growth of independent and developed villages, and narrows development disparities between underdeveloped regions. Similarly, Prasetyo & Kharisma (2020) in Regional Science Policy & Practice asserted that efficient use of Village Funds contributes to strengthening social capital and improving the village development index. However, the high positive CR- Effect in South Halmahera and West Halmahera indicates that fiscal transfers have not been accompanied by strengthening supporting aspects such as effective village spending, increased village literacy, and good governance. This indicates a possible fiscal inefficiency trap, where large funds do not necessarily reduce inequality if not accompanied by strong institutional capacity and community participation.(Chalil, 2020) A novel finding from this study is that the effects of village fiscal transfers on regional inequality are spatially heterogeneous, depending on the synergy between fiscal instruments, local capacity, and village socio-economic dynamics. Therefore, strengthening place-based policies and reforming village fund governance are crucial in supporting an inclusive and equitable development agenda in island regions.

CONCLUSION

This study found that village spending and village literacy had no significant effect on village fiscal transfers in North Maluku, and even showed a negative relationship. This finding indicates that increasing local capacity does not automatically increase fiscal allocations, and challenges the assumption that village governance and participation are directly proportional to fiscal support. Conversely, village fiscal transfers have been shown to play a role in reducing regional disparities, particularly in areas such as Central Halmahera, Morotai, and Tidore Islands. This underscores the importance of a region-based fiscal approach and village performance as a strategy for more inclusive and equitable development in the archipelago.

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