

**FISCAL TRANSFERS AND COMMUNITY ECONOMIC
WELFARE: EVIDENCE FROM MURUNG DISTRICT
MURUNG RAYA REGENCY**

Oleh

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Program Magister Ilmu Ekonomi
Bidang Konsentrasi Perencanaan Pembangunan dan Keuangan Daerah



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UNIVERSITAS PALANGKA RAYA
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DAFTAR ISI

SAMPUL LUAR	
SAMPUL DALAM.....	i
LEMBAR PERSETUJUAN	ii
LEMBAR PENGESAHAN.....	iii
LEMBAR PERNYATAAN ORISINALITAS.....	iv
UCAPAN TERIMA KASIH	v
DAFTAR ISI	vii
DAFTAR TABEL	viii
DAFTAR GAMBAR.....	ix
ABSTRACT	1
BAB I Introduction.....	2
BAB II Literature Review & Hypothesis Development.....	5
BAB III Research Method	10
BAB IV Result & Discussion.....	12
BAB V Conclusion.....	19
DAFTAR PUSTAKA	
LAMPIRAN	

DAFTAR TABEL

TABEL 1.....	12
TABEL 2.....	14
TABEL 3.....	14
TABEL 4.....	15

DAFTAR GAMBAR

Gambar/<i>Figure</i> 1.....	8
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FISCAL TRANSFERS AND COMMUNITY ECONOMIC WELFARE: EVIDENCE FROM MURUNG DISTRICT MURUNG RAYA REGENCY

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Abstract

Indonesia's fiscal decentralization provides village funds and tax revenue sharing funds to strengthen village autonomy, support public services, and enhance community economic welfare. This study examines the impact of village fund allocation, village fund, and tax revenue sharing funds on the economic welfare of communities across 13 villages in Murung District, Murung Raya Regency, from 2020 to 2024. Using a quantitative explanatory approach, the research applies descriptive and inferential statistical methods, including validity and reliability tests, multiple linear regression, and significance testing. The findings reveal that fund allocation, village fund, and tax revenue sharing funds significantly influence key indicators of economic welfare, such as household income, access to clean water, and the growth of active micro-enterprises. Among these, village funds emerge as the most dominant variable, contributing directly to economic participation and service access. The regression model demonstrates strong predictive power. These results align with theories of fiscal decentralization, public finance allocation, and welfare economics emphasizing the role of targeted fiscal transfers in reducing inequality and enhancing local development. The study recommends optimizing sharing funds for productive programs, integrating fiscal planning with SDGs and performance indicators, and strengthening governance, transparency, and community participation.

Keywords: Community Economic Welfare, Fiscal Decentralization, Tax Revenue-Sharing, Village Fund, Village Fund Allocation.

I. INTRODUCTION

In the last two decades, Indonesia has undergone a significant transformation in governance through fiscal decentralization policies. This decentralization aims to strengthen regional autonomy, improve the efficiency of public services, and accelerate locally-based economic development (Gilley & Laochankham, 2024). One of the tangible manifestations of this policy is the granting of authority to village governments to manage financial resources independently through various fiscal transfer schemes, including village funds and Tax Revenue Sharing Funds (Dana Bagi Hasil Pajak/DBHP).

The village fund, which has been allocated nationally since 2015, is a form of the central government's commitment to supporting village development directly. These funds are sourced from the State Revenue and Expenditure Budget (Anggaran Pendapatan dan Belanja Negara/APBN) and are intended to finance infrastructure development, community empowerment, and improvement of basic services at the village level (Halim, 2018; Parera et al., 2024). Meanwhile, the tax revenue sharing fund is part of the transfer income derived from central taxes, such as Land and Building Tax (Pajak Bumi dan Bangunan/PBB) and Income Tax (Pajak Penghasilan/PPh), which are distributed to local governments, including villages. These two instruments have a strategic role in strengthening the fiscal capacity of villages and encouraging inclusive and sustainable economic development.

Murung District, as one of the administrative areas in Murung Raya Regency, Central Kalimantan Province, has unique geographical and socio-economic characteristics. The region consists of a number of villages with abundant natural resource potential, but still faces challenges in terms of accessibility, infrastructure, and community welfare levels (Rukman, 2025). In this context, the allocation of village funds and DBHP is very important to encourage local economic transformation, increase

community income, and expand access to quality public services (Mardiasmo, 2019).

However, the effectiveness of the allocation of village funds and DBHP in improving the economic welfare of the community does not only depend on the amount of funds received, but also on aspects of governance, community participation, and development strategies implemented by the village government (Jayadi et al., 2025). Therefore, an indepth empirical study is needed to assess the extent to which the allocation of funds really has a positive impact on indicators of community economic welfare, such as increasing income, reducing poverty, and growing Micro, Small, and Medium Enterprises (MSMEs). However, empirical studies evaluating the direct impact of Village Funds and DBHP on measurable welfare indicators at the village level remain limited, particularly in remote regions such as Murung District. Most existing research focuses on macro-level outcomes at the provincial or district level, leaving a knowledge gap regarding the effectiveness of fiscal transfers in improving income, access to basic services, and MSME development in rural communities (Susanti & Lestari, 2022; Nasution et al., 2025). Therefore, it is necessary to investigate whether village fiscal allocations have been effectively translated into tangible improvements in community economic welfare.

This study aims to comprehensively analyze the effect of the allocation of village funds, tax revenue sharing funds, and village funds on improving the economic welfare of the community in Murung District. Using quantitative approaches and secondary and primary data analysis, the study is expected to contribute to the development of more effective and evidence-based fiscal policies, as well as support the achievement of the Sustainable Development Goals (SDGs) at the local level. This study contributes to the literature by providing empirical evidence on the impact of village funds, village allocation funds, and tax revenue sharing funds on community economic welfare at the village level. By applying quantitative analysis to welfare indicators such as income,

clean water access, and MSME growth, this research strengthens theories of fiscal decentralization and inclusive development. The results offer practical policy insight for improving the effectiveness of village financial management and optimizing fund allocation to support sustainable local economic development.

II. LITERATURE REVIEW & HYPOTHESIS DEVELOPMENT

The Effect of Village Allocation on Community Economic Welfare

The theory of fiscal decentralization provides a framework for understanding the transfer of funds to villages (Bird & Vaillancourt, 1998). According to Oates (1972), decentralization enables local governments to respond to community needs more efficiently and democratically. In Indonesia, this principle is reinforced by Law Number 6 of 2014 on Villages and Law Number 23 of 2014 on Regional Government, which strengthen village fiscal autonomy through the village fund and tax revenue sharing funds. The village fund represents a direct fiscal intervention from the central government aimed at supporting village development, while DBHP consists of revenue transfers from central taxes, such as property and income taxes, allocated to local and village governments. The implication is that fiscal decentralization fosters greater efficiency, participation, and accountability in the management of public finances at the village level (Warna et al.,2024).

The Theory of Public Funding Allocation, proposed by Musgrave (1959), identifies three primary functions of public finance: allocation, distribution, and stabilization. Village Funds and DBHP fall under the allocation function, which focuses on providing public goods and services in an efficient and equitable manner. The Village Fund, for instance, is utilized to finance infrastructure development, economic empowerment initiatives, and essential services. Meanwhile, DBHP enhances the fiscal capacity of villages to address community needs fairly. The implication is that targeted fiscal allocation can increase development efficiency and improve the welfare of rural communities.

Socio-economic welfare reflects the conditions and structures that enable individuals, groups, or communities to meet their physical, spiritual, and social needs, thereby achieving a prosperous life (Rosyadi et al., 2020). It encompasses both the regulatory frameworks facilitating access to basic needs and the tangible conditions that allow communities to fulfill these needs (Priambodo et al., 2023). In rural contexts, community welfare can be directly influenced by fiscal policies and the allocation of public resources, which provide the financial means to address social and economic disparities.

H1: Village allocation fund has a significant effect on community economic welfare.

The Effect of Village Fund on Community Economic Welfare

The theory of economic welfare, as articulated by Pigou (2017), emphasizes that government interventions through subsidies, taxes, and fiscal transfers can enhance the economic welfare of communities. Welfare is assessed using indicators such as income, consumption, access to public services, and economic participation. In this context, the village fund and DBHP serve as instruments of fiscal redistribution aimed at reducing inequality and alleviating poverty. Transfers of village funds can increase purchasing power, boost productivity, and improve quality of life (Marhaeni et al., 2024). The implication is that when public funds are managed effectively, they can act as a catalyst for enhancing the economic welfare of rural communities.

Participatory development theory, as emphasized by Chambers (1994), highlights the crucial role of community involvement in the development process. In the context of the village fund, active participation of the village community in planning and implementation enhances both the effectiveness and sustainability of the program. When village funds are managed in a participatory manner, the resulting programs are better aligned with local needs. Similarly, DBHP can be leveraged to strengthen village

institutional capacity and foster local innovation. The implication is that community participation not only supports sustainable development but also amplifies the socioeconomic impact of fund allocation (Freitasl & da Costa,2022).

Village funds, sourced from the state budget and transferred through Regional Revenue and Expenditure Budget (Anggaran Pendapatan dan Belanja Daerah/APBD), play a pivotal role in financing governmental functions, village development, civil society initiatives, and community empowerment (Kurniawati et al., 2018). Empirical studies demonstrate the positive impact of these funds. Wijayanti and Taufik (2022) found that village funds significantly enhance social welfare, while Oksar et al. (2025) confirmed that village fund allocation has a positive and significant effect on community welfare. Sumarni (2020) emphasized that effective management of village funds enables villages to implement empowerment programs that increase productivity, economic capacity, and social justice, ultimately fostering equitable economic and democratic growth at the community level.

H2: Village fund has a significant effect on community economic welfare.

The Influence of Tax Sharing Fund on Community Economic Welfare

According to the good governance theory, good governance encompasses the principles of transparency, accountability, participation, and effectiveness (UNDP, 2020). In the management of the village fund and DBHP, applying these principles is essential for achieving success. Transparency in the allocation and use of funds fosters public trust, while accountability enhances the legitimacy of village governments and promotes fiscal efficiency (Anthony & Govindarajan, 2007). The implication is that implementing good governance in the management of village funds and DBHP strengthens the impact of development initiatives and contributes to the overall welfare of the community.

The effectiveness of a public program is determined by the extent to which it achieves its intended goals (Rossi et al., 2003). In the context of the Village Fund and DBHP, program effectiveness is reflected in improvements in community welfare and the attainment of village development indicators. Data-driven evaluations and well-being indicators are essential for assessing the impact of fund allocation. Furthermore, there is a need to integrate village planning with monitoring systems aligned with Key Performance Indicators (KPIs) and the Sustainable Development Goals (SDGs). The implication is that evidence-based program evaluation strengthens both accountability and the effective use of the village fund and DBHP.

Revenue or tax-sharing funds, derived from central taxes and natural resource revenues, constitute another critical fiscal instrument. These include land and building taxes, income taxes, and royalties from forestry, mining, fisheries, and energy sectors. While revenue-sharing funds aim to strengthen local fiscal capacity, evidence suggests mixed outcomes; Mutiha (2018) reported a negative effect of DBHP on the human development index, indicating potential challenges in translating these funds into tangible improvements in living standards. Nevertheless, communities have reported direct benefits, particularly in addressing poverty and inequality, highlighting the potential of targeted fiscal transfers to influence socio-economic welfare (Widhya & Nyoman, 2021).

H3: Tax sharing fund has a significant effect on community economic welfare.

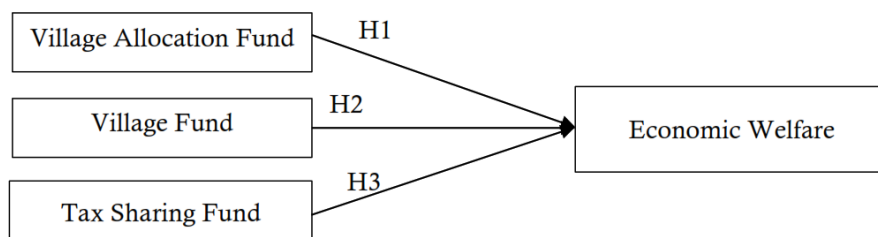


Figure 1. Research Framework

The research framework in Figure 1 is built to explain the relationship between village fiscal transfer instruments and community economic welfare. The model places

community economic welfare as the dependent variable, influenced by three independent variables: Village Allocation Fund (Alokasi Dana Desa/ADD), Village Fund (Dana Desa/DD), and Tax Revenue Sharing Fund (Dana Bagi Hasil Pajak/DBHP). The first hypothesis (H1) proposes that the village allocation fund has a significant effect on community welfare, reflecting the role of Village Allocation Fund in supporting village governance and operational functions that enable the implementation of development programs. The second hypothesis (H2) states that the Village Fund significantly influences welfare, based on its purpose to finance infrastructure development, community empowerment, and local economic initiatives that directly improve household income and productivity. The third hypothesis (H3) argues that the tax revenue sharing fund also significantly contributes to welfare improvement, given its role as fiscal support to strengthen village budget flexibility and expand public service access.

III. RESEARCH METHODS

This research uses a quantitative approach with an explanatory method. The goal is to explain the causal relationship between fiscal variables (village fund allocation, village funds, and tax revenue sharing) and community economic welfare. Specifically, the research type is explanatory quantitative, with a deductive, theory-based, and empirical data approach. The goal is to test the influence and significance of fiscal variables on welfare indicators.

This research was conducted in Murung Regency, Murung Raya Regency, Central Kalimantan. This region was selected because it has geographical and fiscal characteristics relevant to the research focus. The population in the study was all villages in Murung Regency ($\pm$ 13 villages), with a sample of 150 respondents consisting of village officials, community leaders, and beneficiary households. The sampling technique used purposive sampling based on involvement in the management and utilization of Village Funds and DBHP.

In this study, the research variables are grouped into 2 variables, namely the independent variables consisting of village fund allocation (X_1), village fund (annual realization (X_2), tax revenue sharing fund (X_3) and the dependent variable, namely community economic welfare (Y), measured through income, consumption, access to public services, and economic participation. Primary data was collected through semistructured interviews with village officials and community leaders, while secondary data was collected through the 2020–2024 village budget report, village fund, and DBHP realization data from the Office of Community and Village Empowerment (Dinas Pemberdayaan Masyarakat Desa/PMD) and Regional Financial and Asset Management Agency (Badan Pengelola Keuangan dan Aset Daerah/BPKAD) Offices, and from welfare statistics from BPS Murung Raya.

Data analysis techniques were conducted through several scientific stages, including validity and reliability testing (Cronbach's Alpha and item-total correlation tests), descriptive analysis (fund allocation profiles and community welfare conditions), and inferential analysis (multiple linear regression to test simultaneous and partial effects). F-test and t-test for model significance and variable determination coefficient (R^2) to measure the strength of the relationship. The analysis model used in this study is the regression model:

This study uses a quantitative-descriptive and inferential approach, with a cross-sectional design (cross-time) and panel data processing that records differences between districts/cities in Central Kalimantan Province in 2023–2024 (Sugiyono, 2019). The main analysis model uses path analysis to measure the direct and indirect influence between fiscal independence and local own-source revenue effectiveness on the human development index, with control variables in the form of GDP per capita and population, in accordance with supporting literature.

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

Where:

Y = Community economic welfare

X_1 = Village Fund Allocation

X_2 = Village Fund realization 1834

X_3 = Tax Revenue Sharing Fund

β_1 - β_3 = Regression coefficient

e = error of terms

IV. RESULT AND DISCUSSION

IV.I RESULTS

This study used 13 administrative villages in Murung Regency, Murung Raya Regency, Central Kalimantan as its analysis unit. Each village was analyzed based on fiscal data and community economic welfare indicators for five years (2020–2024).

Table 1. Description of Research Data

Indicator	Range	Highest Village	Amount	Lowest Village	Amount
Village Allocation Fund (ADD)	IDR 540-590 million	Tumbang Nusa (2024)	IDR 620 million	Muara Laung II & Tumbang Topus (2020)	IDR 540 million
Village Fund (DD)	IDR 1,180 – 1,310 million	Tumbang Nusa & Muara Laung I	IDR 1,310 million	Muara Laung II & Tumbang Topus (2020)	IDR 1,180 million
Tax Sharing Fund (DBHP)	IDR 190-235 million	Tumbang Nusa (2024)	IDR 235 million	Muara Laung II & Tumbang Topus (2020)	IDR 190 million
Average Household Income	IDR 2,750,000 – 3,420, 000	Tumbang Nusa (2024)	IDR 3,420,000		
Access to Clean Water	805-92%	Tumbang Nusa & Tumbang Terusan (2024)	92%		
Number of MSMEs	27-49 units	Tumbang Nusa (2024)	49 units		

According to Table 1, fiscal data show that village allocation funds from the Murung Raya Regency Budget range from IDR 540 to 590 million per village per year, with Tumbang Nusa receiving the highest allocation (IDR 620 million in 2024) and Muara Laung II and Tumbang Topus the lowest (IDR 540 million in 2020). Village Funds (DD) from the State Budget range between IDR 1,180 and 1,310 million per village per year, with the highest allocations in Tumbang Nusa and Muara Laung I (IDR 1,310 million in 2024) and the lowest in Muara Laung II and Tumbang Topus (IDR 1,180 million in 2020). Tax Sharing Funds (DBHP), though smaller, range from IDR 190 to 235 million, with Tumbang Nusa at the

top (IDR 235 million in 2024) and Muara Laung II and Tumbang Topus at the bottom (IDR 190 million in 2020).

From a community welfare perspective, average household income increased steadily from IDR 2,750,000 in 2020 to IDR 3,420,000 in 2024, with Tumbang Nusa having the highest income and Muara Laung I and Tumbang Terusan recording the largest gains. Access to clean water rose from 80% to 92%, led by Tumbang Nusa and Tumbang Terusan, while the number of active MSMEs grew from 27 to 49 units, with Tumbang Nusa hosting the most enterprises. These trends indicate a positive correlation between fund allocation and improvements in village economic welfare, infrastructure, and local enterprise development. Judging from the fund allocation profile, the average village allocation fund per village reaches IDR 570,000,000/year, the average village fund per village is IDR 1,230,000,000/year, the average regional revenue sharing fund per village is IDR 210,000,000/year, and the total fiscal allocation per village over the five years reaches approximately IDR 10 billion. In terms of community welfare, the average household income increased from IDR 2,750,000 (2020) to IDR 3,420,000 (2024). Access to clean water increased from 80% to 92%, and the number of active MSMEs increased from 27 to 49. This indicates a positive trend in community welfare along with increased fund allocation.

The main patterns and findings of this study indicate a positive correlation between the amount of village funds and increases in household income. Villages with the highest budget allocations tend to have better welfare outcomes. Village funds, although small, continue to contribute to improving basic services and economic participation. Fiscal trends show consistent year-over-year increases, reflecting the government's commitment to village development.

The descriptive implications of this study are that village funds and village allocation funds are effective fiscal instruments in promoting the welfare of village communities. DBHP serves as a fiscal complement that strengthens village capacity in public services. Strengthening governance and community participation is necessary for budget allocations to have an optimal impact. Therefore, this data can be used as a basis for inferential analysis, fiscal risk mapping, and evidence-based development planning.

Table 2. Validity and Reliability Test

Variable	Correlation (r)	Validity Status	Cronbach's Alpha	Interpretation
Village Allocation Fund (ADD)	0.68	Valid	0.86	High Reliability
Village Fund (DD)	0.74			
Tax Sharing Fund (DBHP)	0.61			

The analysis of the research instruments in Table 2 shows that all tested variables are constructively valid. The item-total correlation values are 0.68 for Village Allocation Fund, 0.74 for DD, and 0.61 for DBHP, all exceeding the 0.30 threshold, indicating strong validity in measuring their relationship with total community welfare. The reliability of the instrument, assessed using Cronbach's Alpha, is 0.86, which falls into the "high reliability" category. This confirms that the measurement tool is consistent and dependable. These results indicate that the instruments used to assess the impact of village fund allocations on welfare are both valid and highly reliable, providing a robust basis for further analysis (Nunnally & Bernstein, 1994; Ghazali, 2017; Hair et al., 2019).

Table 3. Multiple Regression Test

Variable	Coefficient (β)	Std. Error	T-statistic	Sig. (p)
Constant	1.120	0.310	0.13	0.003
Village Allocation Fund (ADD)	0.35	0.12	2.92	0.012
Village Fund (DD)	0.42	0.11	3.81	0.004
Tax Sharing Fund (DBHP)	0.31	0.13	2.67	0.021

Based on the regression analysis in Table 3, the results indicate that community welfare is significantly influenced by the Village Allocation Fund (ADD), Village Fund Realization (DD), and Tax Revenue Sharing Fund (DBHP). The regression equation can be expressed as $\text{Welfare} = 1.120 + 0.35(\text{ADD}) + 0.42(\text{DD}) + 0.31(\text{DBHP})$. The coefficients indicate that a one-unit increase in ADD, DD, or DBHP is associated with an increase in community welfare of 0.35, 0.42, and 0.31 units, respectively, assuming all other variables remain constant. Partial t-test shows that all three variables are statistically significant, with t-values of 2.92 for ADD, 3.81 for DD, and 2.67 for DBHP, and p-values below 0.05. This confirms that village fund allocation, its realization, and DBHP meaningfully contribute to improvements in household income, access to basic services, and local economic empowerment.

Table 4. Coefficient Determination Test and F Test

Test	Value
R Square	0.78
Adjusted R Square	0.75
F Test	14.87
Sig. (F Test)	0.000

Based on Table 4, the results of the coefficient of determination and F-test indicate that the regression model is strong and statistically significant. An R^2 value of 0.78 shows that 78% of the variation in community welfare can be explained by the combined influence of village allocation fund, village fund realization, and tax revenue sharing fund, while the remaining 22% is attributed to other factors such as governance, community participation, and local potential. The adjusted R^2 of 0.75 confirms that the model remains robust when accounting for the number of predictors. Additionally, the F-test result of 14.87 with a significance of 0.000 indicates that the regression model is significant, meaning that together the independent variables have a meaningful impact on community welfare.

IV.II DISCUSSION

The multiple linear regression results show that village allocation funds, village funds, and tax revenue sharing funds significantly influence community economic welfare. The model demonstrates strong statistical support, with an F-value of 14.87 ($p < 0.001$) and each variable showing $t > 2$ and $p < 0.05$. The coefficient of determination ($R^2 = 0.78$) indicates that 78% of welfare variation is explained by these fiscal instruments, confirming high predictive accuracy. These results align with Gujarati (2003), who states that an R^2 above 0.70 indicates a robust model, and Field (2024), who emphasizes that significant t-and F-tests confirm real variable effects. The findings are consistent with fiscal allocation theory, where Musgrave (1959) argues that public funds support efficient delivery of essential services, while Oates (1972) highlights that fiscal decentralization improves responsiveness to local needs. Stiglitz (2010) reinforces that fiscal transfers should drive inclusive development and reduce inequality. Collectively, the results imply that integrating village fiscal planning with welfare indicators is crucial to ensuring optimal community impacts.

The results of the regression analysis show that village allocation funds and village fund have a significant influence on community economic welfare. ADD demonstrates a positive and significant effect ($\beta = 0.35$; $t = 2.92$; $p = 0.012$), indicating that operational fiscal capacity at the village level contributes to improvements in economic indicators such as income and access to services. Village fund exhibits the strongest influence ($\beta = 0.42$; $t = 3.81$; $p = 0.004$), confirming that the effective utilization of development and empowerment budgets has a direct impact on welfare outcomes. These findings reinforce previous empirical studies showing that village funds significantly enhance community welfare (Amelia, 2021; Wijayanti & Taufik, 2022; Oksar et al.,

2025). They also align with theoretical perspectives stating that fiscal instruments should help fulfil basic public needs and improve socio-economic equity (Herianti & Litdia, 2022).

The findings also indicate that tax revenue sharing funds significantly affect community welfare ($\beta = 0.31$; $t = 2.67$; $p = 0.021$). Although the DBHP allocation is smaller compared to Village Allocation Fund and Village Funds, its significance demonstrates that supportive fiscal transfers strengthen village capacity in noninfrastructure expenditure and basic services. This supports Shah (2006), who emphasized that revenue-sharing transfers are essential in enhancing institutional quality and service delivery. These results provide a different perspective from Mutiha (2018) who found a negative effect of DBHP on the human development index, suggesting that effectiveness depends heavily on management quality and allocation priorities.

The implication of these findings is that fiscal policies at the village level must prioritize productive allocation and transparent governance. Village funds should be strategically directed toward empowerment activities, MSME development, and improvements in basic economic infrastructure, consistent with Chambers' (1994) concept of participatory development. At the same time, DBHP should be managed with strong accountability principles to reinforce social networks, public services, and long-term institutional resilience (Sujatmoko et al., 2025). Strengthening planning, monitoring, and community participation will maximize the welfare impacts of fiscal decentralization (Robinson & Brumby, 2005).

Welfare indicators, such as income, access to clean water, and the number of active MSMEs, are closely aligned with SDG targets, particularly SDG 1 (No Poverty), SDG 6 (Clean Water and Sanitation), and SDG 8 (Decent Work and

Economic Growth). These findings support the UNDP SDG Framework (2015), which states that public funds should be directed toward measurable sustainable development outcomes. Consistent with Wang et al. (2018), economic development must integrate social and institutional dimensions. Therefore, integrating Village Funds and DBHP with SDG-based performance indicators is essential to strengthening accountability and ensuring measurable improvements in community welfare. The subject of this discussion provides a blueprint that DD, ADD, and DBHP have been proven to have a significant effect on the economic welfare of the community. This result is further strengthened by fiscal, welfare, and participatory theories, strengthening the finding that village fiscal transfers are a strategic instrument of local development. Then the regression model used has high validity and reliability as well as strong predictive power, so that it brings policy implications. It is necessary to strengthen governance, community participation, and fiscal integration with SDGs and KPI indicators for sustainable village development.

V. CONCLUSION

The study concludes that village fiscal allocations through village allocation fund, village funds, and tax revenue sharing funds significantly contribute to improving economic welfare in Murung District. Multiple regression results show that 78% of the variance in welfare outcomes is explained by these three fiscal variables, with the Village Fund demonstrating the strongest effect. ADD supports institutional and governance capacity, while DBHP enhances budget flexibility for basic services and social programs. These findings align with the fiscal allocation function proposed by Musgrave, the decentralization efficiency principle of Oates, and the welfare and participatory development perspectives of Pigou, Chambers, and Sen, which emphasize localized decision-making and inclusive resource distribution.

The results confirm that fiscal decentralization can effectively strengthen local economic structures when linked to community needs and participatory planning. Local and village governments should prioritize Village Funds for productive economic initiatives such as MSME development, agricultural innovation, and digital entrepreneurship. Fiscal planning must be integrated with SDGs, performance indicators, and transparent reporting mechanisms to enhance accountability. Strengthening administrative capacity, adopting digital financial systems, and implementing data-driven monitoring tools will further optimize the impact of public funds. However, this research is limited to one district and relies on cross-sectional data, which may not fully capture long-term welfare dynamics. The study also focuses only on economic indicators, excluding social and environmental dimensions of welfare. Future research should expand geographically to enable comparative analysis, apply longitudinal or panel approaches to measure sustainability effects over time, and incorporate qualitative methods to explore community participation and governance dynamics. Further studies

could also evaluate additional determinants such as social capital, leadership quality, and digital infrastructure.

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Fiscal Transfers and Community Economic Welfare: Evidence from Murung District

*Fiscal Transfers and
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1829

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ABSTRACT

Indonesia's fiscal decentralization provides village funds and tax revenue sharing funds to strengthen village autonomy, support public services, and enhance community economic welfare. This study examines the impact of village fund allocation, village fund, and tax revenue sharing funds on the economic welfare of communities across 13 villages in Murung District, Murung Raya Regency, from 2020 to 2024. Using a quantitative explanatory approach, the research applies descriptive and inferential statistical methods, including validity and reliability tests, multiple linear regression, and significance testing. The findings reveal that fund allocation, village fund, and tax revenue sharing funds significantly influence key indicators of economic welfare, such as household income, access to clean water, and the growth of active micro-enterprises. Among these, village funds emerge as the most dominant variable, contributing directly to economic participation and service access. The regression model demonstrates strong predictive power. These results align with theories of fiscal decentralization, public finance allocation, and welfare economics emphasizing the role of targeted fiscal transfers in reducing inequality and enhancing local development. The study recommends optimizing sharing funds for productive programs, integrating fiscal planning with SDGs and performance indicators, and strengthening governance, transparency, and community participation.

Keywords: Community Economic Welfare, Fiscal Decentralization, Tax Revenue-Sharing, Village Fund, Village Fund Allocation.

ABSTRAK

Desentralisasi fiskal di Indonesia menyediakan dana desa dan dana bagi hasil pajak untuk memperkuat otonomi desa, mendukung pelayanan publik, dan meningkatkan kesejahteraan ekonomi masyarakat. Penelitian ini mengkaji dampak alokasi dana desa, dana desa, dan dana bagi hasil pajak terhadap kesejahteraan ekonomi masyarakat di 13 desa di Kecamatan Murung, Kabupaten Murung Raya, pada periode 2020–2024. Dengan menggunakan pendekatan kuantitatif eksplanatori, penelitian ini menerapkan metode statistik deskriptif dan inferensial, termasuk uji validitas dan reliabilitas, regresi linear berganda, serta uji signifikansi. Temuan penelitian menunjukkan bahwa alokasi dana desa, dana desa, dan dana bagi hasil pajak berpengaruh signifikan terhadap indikator utama kesejahteraan ekonomi, seperti pendapatan rumah tangga, akses air bersih, dan pertumbuhan usaha mikro aktif. Di antara ketiga variabel tersebut, dana desa menjadi variabel paling dominan yang berkontribusi langsung terhadap partisipasi ekonomi dan akses layanan. Model regresi menunjukkan daya prediksi yang kuat. Hasil ini sejalan dengan teori desentralisasi fiskal, alokasi keuangan publik, dan ekonomi kesejahteraan yang menekankan peran

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transfer fiskal terarah dalam mengurangi ketimpangan dan memperkuat pembangunan lokal. Studi ini merekomendasikan optimalisasi pemanfaatan dana untuk program produktif, integrasi perencanaan fiskal dengan SDGs dan indikator kinerja, serta penguatan tata kelola, transparansi, dan partisipasi masyarakat.

Kata kunci: Kesejahteraan Ekonomi Masyarakat, Desentralisasi Fiskal, Dana Bagi Hasil Pajak, Dana Desa, Alokasi Dana Desa.

INTRODUCTION

In the last two decades, Indonesia has undergone a significant transformation in governance through fiscal decentralization policies. This decentralization aims to strengthen regional autonomy, improve the efficiency of public services, and accelerate locally-based economic development (Gilley & Laochankham, 2024). One of the tangible manifestations of this policy is the granting of authority to village governments to manage financial resources independently through various fiscal transfer schemes, including village funds and Tax Revenue Sharing Funds (*Dana Bagi Hasil Pajak/DBHP*).

The village fund, which has been allocated nationally since 2015, is a form of the central government's commitment to supporting village development directly. These funds are sourced from the State Revenue and Expenditure Budget (*Anggaran Pendapatan dan Belanja Negara/APBN*) and are intended to finance infrastructure development, community empowerment, and improvement of basic services at the village level (Halim, 2018; Parera et al., 2024). Meanwhile, the tax revenue sharing fund is part of the transfer income derived from central taxes, such as Land and Building Tax (*Pajak Bumi dan Bangunan/PBB*) and Income Tax (*Pajak Penghasilan/PPh*), which are distributed to local governments, including villages. These two instruments have a strategic role in strengthening the fiscal capacity of villages and encouraging inclusive and sustainable economic development.

Murung District, as one of the administrative areas in Murung Raya Regency, Central Kalimantan Province, has unique geographical and socio-economic characteristics. The region consists of a number of villages with abundant natural resource potential, but still faces challenges in terms of accessibility, infrastructure, and community welfare levels (Rukman, 2025). In this context, the allocation of village funds and DBHP is very important to encourage local economic transformation, increase community income, and expand access to quality public services (Mardiasmo, 2019).

However, the effectiveness of the allocation of village funds and DBHP in improving the economic welfare of the community does not only depend on the amount of funds received, but also on aspects of governance, community participation, and development strategies implemented by the village government (Jayadi et al., 2025). Therefore, an in-depth empirical study is needed to assess the extent to which the allocation of funds really has a positive impact on indicators of community economic welfare, such as increasing income, reducing poverty, and growing Micro, Small, and Medium Enterprises (MSMEs). However, empirical studies evaluating the direct impact of Village Funds and DBHP on measurable welfare indicators at the village level remain limited, particularly in remote regions such as Murung District. Most existing research focuses on macro-level outcomes at the provincial or district level, leaving a knowledge gap regarding the effectiveness of fiscal transfers in improving income, access to basic services, and MSME development in rural communities (Susanti & Lestari, 2022; Nasution et al., 2025). Therefore, it is necessary to investigate whether village fiscal allocations have been effectively translated into tangible improvements in community economic welfare.

This study aims to comprehensively analyze the effect of the allocation of village funds, tax revenue sharing funds, and village funds on improving the economic welfare of the community in Murung District. Using quantitative approaches and secondary and primary data analysis, the study is expected to contribute to the development of more effective and evidence-based fiscal policies, as well as support the achievement of the

Sustainable Development Goals (SDGs) at the local level. This study contributes to the literature by providing empirical evidence on the impact of village funds, village allocation funds, and tax revenue sharing funds on community economic welfare at the village level. By applying quantitative analysis to welfare indicators such as income, clean water access, and MSME growth, this research strengthens theories of fiscal decentralization and inclusive development. The results offer practical policy insight for improving the effectiveness of village financial management and optimizing fund allocation to support sustainable local economic development.

LITERATURE REVIEW & HYPOTHESIS DEVELOPMENT

The Effect of Village Allocation on Community Economic Welfare

The theory of fiscal decentralization provides a framework for understanding the transfer of funds to villages (Bird & Vaillancourt, 1998). According to Oates (1972), decentralization enables local governments to respond to community needs more efficiently and democratically. In Indonesia, this principle is reinforced by Law Number 6 of 2014 on Villages and Law Number 23 of 2014 on Regional Government, which strengthen village fiscal autonomy through the village fund and tax revenue sharing funds. The village fund represents a direct fiscal intervention from the central government aimed at supporting village development, while DBHP consists of revenue transfers from central taxes, such as property and income taxes, allocated to local and village governments. The implication is that fiscal decentralization fosters greater efficiency, participation, and accountability in the management of public finances at the village level (Warna et al., 2024).

The Theory of Public Funding Allocation, proposed by Musgrave (1959), identifies three primary functions of public finance: allocation, distribution, and stabilization. Village Funds and DBHP fall under the allocation function, which focuses on providing public goods and services in an efficient and equitable manner. The Village Fund, for instance, is utilized to finance infrastructure development, economic empowerment initiatives, and essential services. Meanwhile, DBHP enhances the fiscal capacity of villages to address community needs fairly. The implication is that targeted fiscal allocation can increase development efficiency and improve the welfare of rural communities.

Socio-economic welfare reflects the conditions and structures that enable individuals, groups, or communities to meet their physical, spiritual, and social needs, thereby achieving a prosperous life (Rosyadi et al., 2020). It encompasses both the regulatory frameworks facilitating access to basic needs and the tangible conditions that allow communities to fulfill these needs (Priambodo et al., 2023). In rural contexts, community welfare can be directly influenced by fiscal policies and the allocation of public resources, which provide the financial means to address social and economic disparities.

H1: Village allocation fund has a significant effect on community economic welfare.

The Effect of Village Fund on Community Economic Welfare

The theory of economic welfare, as articulated by Pigou (2017), emphasizes that government interventions through subsidies, taxes, and fiscal transfers can enhance the economic welfare of communities. Welfare is assessed using indicators such as income, consumption, access to public services, and economic participation. In this context, the village fund and DBHP serve as instruments of fiscal redistribution aimed at reducing inequality and alleviating poverty. Transfers of village funds can increase purchasing power, boost productivity, and improve quality of life (Marhaeni et al., 2024). The implication is that when public funds are managed effectively, they can act as a catalyst for enhancing the economic welfare of rural communities.

Participatory development theory, as emphasized by Chambers (1994), highlights the crucial role of community involvement in the development process. In the context of the village fund, active participation of the village community in planning and

implementation enhances both the effectiveness and sustainability of the program. When village funds are managed in a participatory manner, the resulting programs are better aligned with local needs. Similarly, DBHP can be leveraged to strengthen village institutional capacity and foster local innovation. The implication is that community participation not only supports sustainable development but also amplifies the socio-economic impact of fund allocation (Freitasl & da Costa, 2022).

Village funds, sourced from the state budget and transferred through Regional Revenue and Expenditure Budget (*Anggaran Pendapatan dan Belanja Daerah/APBD*), play a pivotal role in financing governmental functions, village development, civil society initiatives, and community empowerment (Kurniawati et al., 2018). Empirical studies demonstrate the positive impact of these funds. Wijayanti and Taufik (2022) found that village funds significantly enhance social welfare, while Oksar et al. (2025) confirmed that village fund allocation has a positive and significant effect on community welfare. Sumarni (2020) emphasized that effective management of village funds enables villages to implement empowerment programs that increase productivity, economic capacity, and social justice, ultimately fostering equitable economic and democratic growth at the community level.

H2: Village fund has a significant effect on community economic welfare.

The Influence of Tax Sharing Fund on Community Economic Welfare

According to the good governance theory, good governance encompasses the principles of transparency, accountability, participation, and effectiveness (UNDP, 2020). In the management of the village fund and DBHP, applying these principles is essential for achieving success. Transparency in the allocation and use of funds fosters public trust, while accountability enhances the legitimacy of village governments and promotes fiscal efficiency (Anthony & Govindarajan, 2007). The implication is that implementing good governance in the management of village funds and DBHP strengthens the impact of development initiatives and contributes to the overall welfare of the community.

The effectiveness of a public program is determined by the extent to which it achieves its intended goals (Rossi et al., 2003). In the context of the Village Fund and DBHP, program effectiveness is reflected in improvements in community welfare and the attainment of village development indicators. Data-driven evaluations and well-being indicators are essential for assessing the impact of fund allocation. Furthermore, there is a need to integrate village planning with monitoring systems aligned with Key Performance Indicators (KPIs) and the Sustainable Development Goals (SDGs). The implication is that evidence-based program evaluation strengthens both accountability and the effective use of the village fund and DBHP.

Revenue or tax-sharing funds, derived from central taxes and natural resource revenues, constitute another critical fiscal instrument. These include land and building taxes, income taxes, and royalties from forestry, mining, fisheries, and energy sectors. While revenue-sharing funds aim to strengthen local fiscal capacity, evidence suggests mixed outcomes; Mutiha (2018) reported a negative effect of DBHP on the human development index, indicating potential challenges in translating these funds into tangible improvements in living standards. Nevertheless, communities have reported direct benefits, particularly in addressing poverty and inequality, highlighting the potential of targeted fiscal transfers to influence socio-economic welfare (Widhya & Nyoman, 2021).

H3: Tax sharing fund has a significant effect on community economic welfare.

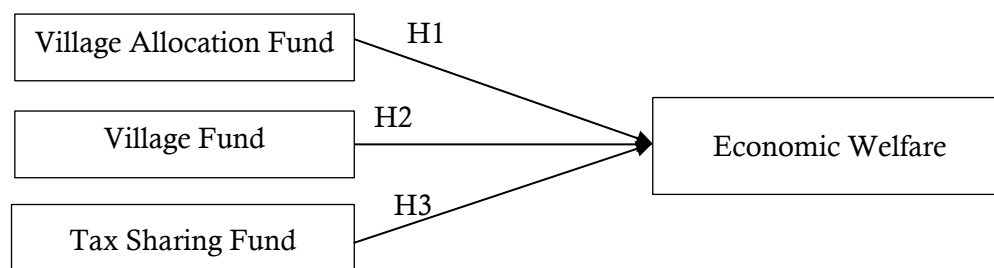


Figure 1. Research Framework

1833

The research framework in Figure 1 is built to explain the relationship between village fiscal transfer instruments and community economic welfare. The model places community economic welfare as the dependent variable, influenced by three independent variables: Village Allocation Fund (*Alokasi Dana Desa/ADD*), Village Fund (*Dana Desa/DD*), and Tax Revenue Sharing Fund (*Dana Bagi Hasil Pajak/DBHP*). The first hypothesis (H1) proposes that the village allocation fund has a significant effect on community welfare, reflecting the role of Village Allocation Fund in supporting village governance and operational functions that enable the implementation of development programs. The second hypothesis (H2) states that the Village Fund significantly influences welfare, based on its purpose to finance infrastructure development, community empowerment, and local economic initiatives that directly improve household income and productivity. The third hypothesis (H3) argues that the tax revenue sharing fund also significantly contributes to welfare improvement, given its role as fiscal support to strengthen village budget flexibility and expand public service access.

RESEARCH METHODS

This research uses a quantitative approach with an explanatory method. The goal is to explain the causal relationship between fiscal variables (village fund allocation, village funds, and tax revenue sharing) and community economic welfare. Specifically, the research type is explanatory quantitative, with a deductive, theory-based, and empirical data approach. The goal is to test the influence and significance of fiscal variables on welfare indicators.

This research was conducted in Murung Regency, Murung Raya Regency, Central Kalimantan. This region was selected because it has geographical and fiscal characteristics relevant to the research focus. The population in the study was all villages in Murung Regency (± 13 villages), with a sample of 150 respondents consisting of village officials, community leaders, and beneficiary households. The sampling technique used purposive sampling based on involvement in the management and utilization of Village Funds and DBHP.

In this study, the research variables are grouped into 2 variables, namely the independent variables consisting of village fund allocation (X_1), village fund (annual realization (X_2), tax revenue sharing fund (X_3) and the dependent variable, namely community economic welfare (Y), measured through income, consumption, access to public services, and economic participation. Primary data was collected through semi-structured interviews with village officials and community leaders, while secondary data was collected through the 2020–2024 village budget report, village fund, and DBHP realization data from the Office of Community and Village Empowerment (*Dinas Pemberdayaan Masyarakat Desa/PMD*) and Regional Financial and Asset Management Agency (*Badan Pengelola Keuangan dan Aset Daerah/BPKAD*) Offices, and from welfare statistics from BPS Murung Raya.

Data analysis techniques were conducted through several scientific stages, including validity and reliability testing (Cronbach's Alpha and item-total correlation tests), descriptive analysis (fund allocation profiles and community welfare conditions), and inferential analysis (multiple linear regression to test simultaneous and partial effects). F-

test and t-test for model significance and variable determination coefficient (R^2) to measure the strength of the relationship. The analysis model used in this study is the regression model:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

Where:

Y = Community economic welfare

X1 = Village Fund Allocation

X2 = Village Fund realization

X3 = Tax Revenue Sharing Fund

β_1 - β_3 = Regression coefficient

e = error of terms

RESULTS

This study used 13 administrative villages in Murung Regency, Murung Raya Regency, Central Kalimantan as its analysis unit. Each village was analyzed based on fiscal data and community economic welfare indicators for five years (2020–2024).

Table 1. Description of Research Data

Indicator	Range	Highest Village	Amount	Lowest Village	Amount
Village Allocation Fund (ADD)	IDR 540-590 million	Tumbang Nusa (2024)	IDR 620 million	Muara Laung II & Tumbang Topus (2020)	IDR 540 million
Village Fund (DD)	IDR 1,180 – 1,310 million	Tumbang Nusa & Muara Laung I	IDR 1,310 million	Muara Laung II & Tumbang Topus (2020)	IDR 1,180 million
Tax Sharing Fund (DBHP)	IDR 190-235 million	Tumbang Nusa (2024)	IDR 235 million	Muara Laung II & Tumbang Topus (2020)	IDR 190 million
Average Household Income	IDR 2,750,000 – 3,420, 000	Tumbang Nusa (2024)	IDR 3,420,000		
Access to Clean Water	805-92%	Tumbang Nusa & Tumbang Terusan (2024)	92%		
Number of MSMEs	27-49 units	Tumbang Nusa (2024)	49 units		

According to Table 1, fiscal data show that village allocation funds from the Murung Raya Regency Budget range from IDR 540 to 590 million per village per year, with Tumbang Nusa receiving the highest allocation (IDR 620 million in 2024) and Muara Laung II and Tumbang Topus the lowest (IDR 540 million in 2020). Village Funds (DD) from the State Budget range between IDR 1,180 and 1,310 million per village per year, with the highest allocations in Tumbang Nusa and Muara Laung I (IDR 1,310 million in 2024) and the lowest in Muara Laung II and Tumbang Topus (IDR 1,180 million in 2020). Tax Sharing Funds (DBHP), though smaller, range from IDR 190 to 235 million, with Tumbang Nusa at the top (IDR 235 million in 2024) and Muara Laung II and Tumbang Topus at the bottom (IDR 190 million in 2020).

From a community welfare perspective, average household income increased steadily from IDR 2,750,000 in 2020 to IDR 3,420,000 in 2024, with Tumbang Nusa having the highest income and Muara Laung I and Tumbang Terusan recording the largest gains. Access to clean water rose from 80% to 92%, led by Tumbang Nusa and Tumbang Terusan, while the number of active MSMEs grew from 27 to 49 units, with Tumbang Nusa hosting the most enterprises. These trends indicate a positive correlation between fund allocation and improvements in village economic welfare, infrastructure, and local enterprise development.

Judging from the fund allocation profile, the average village allocation fund per village reaches IDR 570,000,000/year, the average village fund per village is IDR 1,230,000,000/year, the average regional revenue sharing fund per village is IDR 210,000,000/year, and the total fiscal allocation per village over the five years reaches approximately IDR 10 billion. In terms of community welfare, the average household income increased from IDR 2,750,000 (2020) to IDR 3,420,000 (2024). Access to clean water increased from 80% to 92%, and the number of active MSMEs increased from 27 to 49. This indicates a positive trend in community welfare along with increased fund allocation.

The main patterns and findings of this study indicate a positive correlation between the amount of village funds and increases in household income. Villages with the highest budget allocations tend to have better welfare outcomes. Village funds, although small, continue to contribute to improving basic services and economic participation. Fiscal trends show consistent year-over-year increases, reflecting the government's commitment to village development.

The descriptive implications of this study are that village funds and village allocation funds are effective fiscal instruments in promoting the welfare of village communities. DBHP serves as a fiscal complement that strengthens village capacity in public services. Strengthening governance and community participation is necessary for budget allocations to have an optimal impact. Therefore, this data can be used as a basis for inferential analysis, fiscal risk mapping, and evidence-based development planning.

Table 2. Validity and Reliability Test

Variable	Correlation (r)	Validity Status	Cronbach's Alpha	Interpretation
Village Allocation Fund (ADD)	0.68	Valid	0.86	High Reliability
Village Fund (DD)	0.74			
Tax Sharing Fund (DBHP)	0.61			

The analysis of the research instruments in Table 2 shows that all tested variables are constructively valid. The item-total correlation values are 0.68 for Village Allocation Fund, 0.74 for DD, and 0.61 for DBHP, all exceeding the 0.30 threshold, indicating strong validity in measuring their relationship with total community welfare. The reliability of the instrument, assessed using Cronbach's Alpha, is 0.86, which falls into the "high reliability" category. This confirms that the measurement tool is consistent and dependable. These results indicate that the instruments used to assess the impact of village fund allocations on welfare are both valid and highly reliable, providing a robust basis for further analysis (Nunnally & Bernstein, 1994; Ghozali, 2017; Hair et al., 2019).

Table 3. Multiple Regression Test

Variable	Coefficient (β)	Std. Error	T-statistic	Sig. (p)
Constant	1.120	0.310	0.13	0.003
Village Allocation Fund (ADD)	0.35	0.12	2.92	0.012
Village Fund (DD)	0.42	0.11	3.81	0.004
Tax Sharing Fund (DBHP)	0.31	0.13	2.67	0.021

Based on the regression analysis in Table 3, the results indicate that community welfare is significantly influenced by the Village Allocation Fund (ADD), Village Fund Realization (DD), and Tax Revenue Sharing Fund (DBHP). The regression equation can be expressed as $\text{Welfare} = 1.120 + 0.35(\text{ADD}) + 0.42(\text{DD}) + 0.31(\text{DBHP})$. The coefficients indicate that a one-unit increase in ADD, DD, or DBHP is associated with an increase in community welfare of 0.35, 0.42, and 0.31 units, respectively, assuming all other variables remain constant. Partial t-test shows that all three variables are statistically significant, with t-values of 2.92 for ADD, 3.81 for DD, and 2.67 for DBHP, and p-values below 0.05. This confirms that village fund allocation, its realization, and DBHP

meaningfully contribute to improvements in household income, access to basic services, and local economic empowerment.

Table 4. Coefficient Determination Test and F Test

Test	Value
R Square	0.78
Adjusted R Square	0.75
F Test	14.87
Sig. (F Test)	0.000

1836

Based on Table 4, the results of the coefficient of determination and F-test indicate that the regression model is strong and statistically significant. An R^2 value of 0.78 shows that 78% of the variation in community welfare can be explained by the combined influence of village allocation fund, village fund realization, and tax revenue sharing fund, while the remaining 22% is attributed to other factors such as governance, community participation, and local potential. The adjusted R^2 of 0.75 confirms that the model remains robust when accounting for the number of predictors. Additionally, the F-test result of 14.87 with a significance of 0.000 indicates that the regression model is significant, meaning that together the independent variables have a meaningful impact on community welfare.

DISCUSSION

The multiple linear regression results show that village allocation funds, village funds, and tax revenue sharing funds significantly influence community economic welfare. The model demonstrates strong statistical support, with an F-value of 14.87 ($p < 0.001$) and each variable showing $t > 2$ and $p < 0.05$. The coefficient of determination ($R^2 = 0.78$) indicates that 78% of welfare variation is explained by these fiscal instruments, confirming high predictive accuracy. These results align with Gujarati (2003), who states that an R^2 above 0.70 indicates a robust model, and Field (2024), who emphasizes that significant t- and F-tests confirm real variable effects. The findings are consistent with fiscal allocation theory, where Musgrave (1959) argues that public funds support efficient delivery of essential services, while Oates (1972) highlights that fiscal decentralization improves responsiveness to local needs. Stiglitz (2010) reinforces that fiscal transfers should drive inclusive development and reduce inequality. Collectively, the results imply that integrating village fiscal planning with welfare indicators is crucial to ensuring optimal community impacts.

The results of the regression analysis show that village allocation funds and village fund have a significant influence on community economic welfare. ADD demonstrates a positive and significant effect ($\beta = 0.35$; $t = 2.92$; $p = 0.012$), indicating that operational fiscal capacity at the village level contributes to improvements in economic indicators such as income and access to services. Village fund exhibits the strongest influence ($\beta = 0.42$; $t = 3.81$; $p = 0.004$), confirming that the effective utilization of development and empowerment budgets has a direct impact on welfare outcomes. These findings reinforce previous empirical studies showing that village funds significantly enhance community welfare (Amelia, 2021; Wijayanti & Taufik, 2022; Oksar et al., 2025). They also align with theoretical perspectives stating that fiscal instruments should help fulfil basic public needs and improve socio-economic equity (Herianti & Litdia, 2022).

The findings also indicate that tax revenue sharing funds significantly affect community welfare ($\beta = 0.31$; $t = 2.67$; $p = 0.021$). Although the DBHP allocation is smaller compared to Village Allocation Fund and Village Funds, its significance demonstrates that supportive fiscal transfers strengthen village capacity in non-infrastructure expenditure and basic services. This supports Shah (2006), who emphasized that revenue-sharing transfers are essential in enhancing institutional quality and service delivery. These results provide a different perspective from Mutiha (2018) who found a negative effect of DBHP on the human development index, suggesting that effectiveness depends heavily on management quality and allocation priorities.

The implication of these findings is that fiscal policies at the village level must prioritize productive allocation and transparent governance. Village funds should be strategically directed toward empowerment activities, MSME development, and improvements in basic economic infrastructure, consistent with Chambers' (1994) concept of participatory development. At the same time, DBHP should be managed with strong accountability principles to reinforce social networks, public services, and long-term institutional resilience (Sujatmoko et al., 2025). Strengthening planning, monitoring, and community participation will maximize the welfare impacts of fiscal decentralization (Robinson & Brumby, 2005).

Welfare indicators, such as income, access to clean water, and the number of active MSMEs, are closely aligned with SDG targets, particularly SDG 1 (No Poverty), SDG 6 (Clean Water and Sanitation), and SDG 8 (Decent Work and Economic Growth). These findings support the UNDP SDG Framework (2015), which states that public funds should be directed toward measurable sustainable development outcomes. Consistent with Wang et al. (2018), economic development must integrate social and institutional dimensions. Therefore, integrating Village Funds and DBHP with SDG-based performance indicators is essential to strengthening accountability and ensuring measurable improvements in community welfare. The subject of this discussion provides a blueprint that DD, ADD, and DBHP have been proven to have a significant effect on the economic welfare of the community. This result is further strengthened by fiscal, welfare, and participatory theories, strengthening the finding that village fiscal transfers are a strategic instrument of local development. Then the regression model used has high validity and reliability as well as strong predictive power, so that it brings policy implications. It is necessary to strengthen governance, community participation, and fiscal integration with SDGs and KPI indicators for sustainable village development.

CONCLUSION

The study concludes that village fiscal allocations through village allocation fund, village funds, and tax revenue sharing funds significantly contribute to improving economic welfare in Murung District. Multiple regression results show that 78% of the variance in welfare outcomes is explained by these three fiscal variables, with the Village Fund demonstrating the strongest effect. ADD supports institutional and governance capacity, while DBHP enhances budget flexibility for basic services and social programs. These findings align with the fiscal allocation function proposed by Musgrave, the decentralization efficiency principle of Oates, and the welfare and participatory development perspectives of Pigou, Chambers, and Sen, which emphasize localized decision-making and inclusive resource distribution.

The results confirm that fiscal decentralization can effectively strengthen local economic structures when linked to community needs and participatory planning. Local and village governments should prioritize Village Funds for productive economic initiatives such as MSME development, agricultural innovation, and digital entrepreneurship. Fiscal planning must be integrated with SDGs, performance indicators, and transparent reporting mechanisms to enhance accountability. Strengthening administrative capacity, adopting digital financial systems, and implementing data-driven monitoring tools will further optimize the impact of public funds. However, this research is limited to one district and relies on cross-sectional data, which may not fully capture long-term welfare dynamics. The study also focuses only on economic indicators, excluding social and environmental dimensions of welfare. Future research should expand geographically to enable comparative analysis, apply longitudinal or panel approaches to measure sustainability effects over time, and incorporate qualitative methods to explore community participation and governance dynamics. Further studies could also evaluate additional determinants such as social capital, leadership quality, and digital infrastructure.

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Economic Resilience of ASEAN Amid Global Uncertainty: A Collaborative Strategy Analysis Post-OCBC Forum 2025

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ABSTRACT: This study aims to analyze ASEAN’s economic resilience amid global uncertainty through collaborative strategies following the OCBC Forum 2025. Global disruptions—triggered by China’s economic slowdown, the Russia-Ukraine conflict, and commodity price volatility—have pressured the region’s macroeconomic stability. Using thematic and policy analysis, the study identifies six key collaborative strategies: fiscal harmonization, intra-ASEAN trade, MSME digitalization, trade partner diversification, supply chain integration, and collective economic diplomacy. The research novelty lies in: (1) integrating thematic and longitudinal regional policy analysis, (2) formulating resilience indicators based on collaborative strategies, and (3) validating interpretations through multi-source narrative triangulation. Empirical data show that MSME digitalization and intra-ASEAN trade significantly impact GDP growth, inflation stability, and informal sector resilience. The study concludes that ASEAN possesses adaptive and measurable collective capacity to respond to external shocks, and recommends strengthening fiscal coordination, expanding MSME digital platforms, and advancing proactive economic diplomacy as future policy directions.

KEYWORDS: Economic resilience, ASEAN, collaborative strategy, MSME digitalization, regional policy

1. INTRODUCTION

In recent years, the global economy has faced significant pressure due to a confluence of external dynamics. One of the key factors is the economic slowdown in China, which, as a major trading partner of ASEAN, directly affects export volumes, investment flows, and the stability of regional supply chains. China’s GDP growth declined from 5.2% in 2023 to 4.1% in Q1 2025, raising concerns about trade and investment prospects across Southeast Asia.

Moreover, the prolonged Russia-Ukraine conflict continues to generate geopolitical uncertainty and trigger fluctuations in global commodity prices, particularly energy and food. Crude oil prices surged past USD 100 per barrel in early 2025, while wheat and fertilizer prices spiked, impacting inflation and purchasing power in ASEAN countries. These instabilities are further exacerbated by global supply chain fragmentation and rising protectionism in advanced economies.

Against this backdrop, ASEAN faces a formidable challenge in maintaining regional economic resilience. Economic resilience encompasses not only the ability to withstand external shocks but also the adaptive and collaborative capacity of member states to formulate responsive and integrated policies.

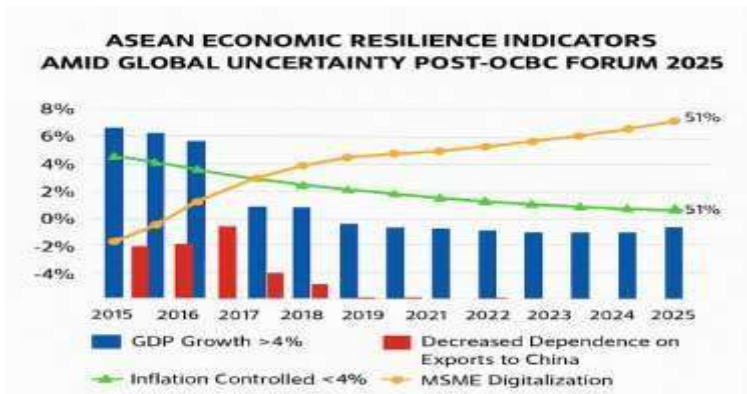


Figure 1.1: ASEAN Economic Resilience Indicator Graph Amid Global Uncertainty Post-OCBC Forum 2025

Economic Resilience of ASEAN Amid Global Uncertainty: A Collaborative Strategy Analysis Post-OCBC Forum 2025

This chart presents four key indicators of ASEAN's economic resilience from 2015 to 2024, contextualized within the region's strategic response to global uncertainty and collaborative policy coordination following the OCBC Forum 2025.

GDP Growth >4% (Blue Bars); The blue bars represent annual GDP growth across ASEAN. From 2015 to 2019, growth consistently exceeded 4%, reflecting robust regional performance. A sharp contraction occurred in 2020 due to the COVID-19 pandemic, followed by a gradual recovery, with growth surpassing 4% again by 2023–2024. This trend underscores ASEAN's structural resilience and coordinated fiscal stimulus.

Inflation Controlled <4% (Red Bars); The red bars indicate inflation rates across ASEAN. Inflation remained below 4% for most of the period, except for a temporary spike in 2020. The return to controlled inflation levels post-2021 reflects effective monetary policy harmonization and regional price stabilization mechanisms.

Decreased Dependence on Exports to China (Green Line); The green line illustrates ASEAN's strategic diversification of trade partners. Dependence on exports to China declined from approximately 22% in 2015 to 13% in 2024. This reduction aligns with ASEAN's efforts to strengthen intra-regional trade and expand economic ties with India, the EU, and emerging markets.

MSME Digitalization (Orange Line); The orange line tracks the digitalization rate of Micro, Small, and Medium Enterprises (MSMEs). Starting at 40% in 2015, the rate rose steadily to 51% by 2024. This reflects the success of regional initiatives such as Go Digital ASEAN and the integration of MSMEs into cross-border e-commerce platforms, enhancing informal sector resilience and technological adaptation.

The OCBC 2025 Forum (Open Collaborative for Building Capacity), held in Jakarta, marked a pivotal moment for ASEAN to strengthen economic policy coordination. The forum convened stakeholders from public, private, and academic sectors to formulate collaborative strategies in response to global uncertainty. Key issues discussed included fiscal policy harmonization, MSME digitalization, intraASEAN trade enhancement, and regional economic diplomacy.

Based on this background, the study aims to analyze the collaborative strategies formulated by ASEAN member states following the OCBC 2025 Forum to reinforce regional economic resilience. The research question posed is: How do ASEAN's collaborative strategies strengthen economic resilience amid global uncertainty?

2. THEORETICAL REVIEW

2.1. Conceptualizing Regional Economic Resilience

Economic resilience refers to the capacity of a region to absorb, adapt to, and recover from external shocks while maintaining longterm growth and stability. According to Martin and Sunley (2015), regional resilience is not merely about recovery but involves structural transformation and institutional adaptability. In the ASEAN context, this includes diversifying trade partners, enhancing intra-regional trade, and building fiscal coordination mechanisms.

Briguglio et al. (2009) emphasize that economic resilience is shaped by macroeconomic stability, market efficiency, governance quality, and social cohesion. These dimensions are particularly relevant for ASEAN, given its diversity in economic structures and institutional capacities.

2.2. ASEAN's Collaborative Economic Framework

ASEAN's economic cooperation is rooted in principles of consensus, non-interference, and gradual integration. Dent (2008) introduces the concept of "soft institutionalism" to describe ASEAN's flexible and dialogue-based approach to regionalism. This model allows member states to pursue collaborative strategies without rigid supranational constraints.

The ASEAN Economic Community (AEC), Regional Comprehensive Economic Partnership (RCEP), and ASEAN+3 mechanisms exemplify ASEAN's commitment to economic integration. According to Severino (2006), ASEAN's strength lies in its ability to harmonize diverse national interests through incremental and inclusive policy coordination.

2.3. Global Uncertainty and ASEAN's Strategic Response

Global uncertainty—driven by China's economic slowdown, the Russia-Ukraine conflict, and commodity price volatility—poses significant challenges to ASEAN's external trade and investment flows. Baldwin and Evenett (2020) argue that supply chain resilience and coordinated policy responses are critical in mitigating such disruptions.

Mahbubani (2020) highlights ASEAN's geopolitical balancing act, noting that strategic neutrality and diversified partnerships are essential for navigating global tensions. The OCBC Forum 2025 reflects ASEAN's proactive stance in consolidating regional strategies to buffer against external shocks.

2.4. Digital Transformation and MSME Resilience

Micro, Small, and Medium Enterprises (MSMEs) form the backbone of ASEAN's economy. OECD (2021) asserts that digitalization enhances MSME productivity, market access, and crisis adaptability. In ASEAN, initiatives such as Go Digital ASEAN and regional ecommerce platforms are instrumental in strengthening MSME resilience.

Economic Resilience of ASEAN Amid Global Uncertainty: A Collaborative Strategy Analysis Post-OCBC Forum 2025

Tambunan (2019) emphasizes that financial literacy, access to capital, and digital infrastructure are key enablers for MSME sustainability, especially during periods of economic volatility.

2.5. Economic Diplomacy and Trade Diversification

Ravenhill (2017) underscores the importance of economic diplomacy in expanding ASEAN's trade networks and negotiating favorable terms in multilateral forums. ASEAN's engagement with India, the EU, and emerging economies reflects a strategic shift toward trade diversification and reduced dependency on traditional partners like China and the US.

The OCBC Forum 2025 serves as a platform for ASEAN to articulate a unified economic diplomacy agenda, aligning national priorities with regional resilience goals.

2.6 Synthesis

The literature reveals that ASEAN's economic resilience is contingent upon:

- Structural adaptability and institutional coordination
- Inclusive and flexible regionalism
- Strategic responses to global disruptions
- MSME digital empowerment
- Diversified economic diplomacy

These theoretical foundations provide a robust framework for analyzing ASEAN's collaborative strategies post-OCBC Forum 2025.

3. RESEARCH METHODOLOGY

3.1 Type and Approach of Research

This research is a policy study using a descriptive-qualitative approach. It aims to deeply understand ASEAN's collaborative strategies in responding to global uncertainty. The focus lies on narrative exploration and regional policy document analysis.

3.2 Type and Sources of Data

The study uses secondary data including official documents, policy reports, academic publications, and economic media articles. Data sources include:

- OCBC Forum 2025 reports
- ASEAN Economic Community (AEC) Blueprint
- RCEP and ASEAN+3 documents
- Publications from ADB, UNESCAP, OECD, and World Bank
- Peer-reviewed journal articles and verified economic media

3.3 Population and Sample

The population consists of all policy documents and publications discussing ASEAN's economic strategies under global uncertainty. The sample is selected purposively, focusing on documents relevant to economic resilience and collaborative strategies post-OCBC Forum 2025.

3.4 Operational Definition of Research Variables

- ASEAN Economic Resilience: The ability of ASEAN countries to maintain economic stability and adapt to external pressures.
- Collaborative Strategy: Joint efforts among ASEAN member states to formulate regional economic policies, including intra-ASEAN trade, fiscal harmonization, MSME digitalization, and economic diplomacy.
- Global Uncertainty: Unstable external conditions such as China's economic slowdown, geopolitical conflicts, and commodity price volatility.

3.5 Data Collection Techniques

Data collection is conducted through literature review and document analysis. This technique involves identifying, selecting, and interpreting documents relevant to the research focus. Validation is ensured through source triangulation and expert consultation.

3.6 Data Analysis Methods

Data analysis uses thematic and policy analysis approaches. The steps include:

- Thematic coding of collaborative strategies
- Mapping relationships between variables
- SWOT analysis of ASEAN's strategic strengths and weaknesses
- Narrative triangulation for interpretive validation

4. ANALYTICAL RESULTS

4.1 ASEAN Economic Resilience (2015–2024)

4.1.1 ASEAN Economic Growth: Stability Amid Global Shocks

During the period 2015–2019, ASEAN recorded relatively stable economic growth, with average annual GDP ranging between 4.5% and 5.2%. This reflects the initial success of the ASEAN Economic Community (AEC) implementation and the expansion of intra-regional trade.

However, in 2020, the COVID-19 pandemic triggered an economic contraction of -3.0%, marking the region's first recession in two decades. Recovery began in 2021 (3.4%) and continued through 2024 (4.3%), indicating structural resilience and the effectiveness of ASEAN's collective recovery policies.

Key drivers of recovery included:

- Coordinated fiscal stimulus through the ASEAN Recovery Framework
- Increased domestic and regional demand
- Rapid adaptation of MSMEs to digital transformation

4.1.2 Regional Inflation: Controlled Despite External Pressures

ASEAN's inflation remained relatively controlled between 2015 and 2019, averaging 2.3%. However, since 2020, price pressures intensified due to supply chain disruptions, rising energy costs, and global geopolitical tensions. Inflation reached 3.7% in 2024, but remained within moderate bounds, supported by coordinated monetary and fiscal policies among member states.

Inflation control efforts included:

- Fiscal policy harmonization via the ASEAN Finance Ministers' and Central Bank Governors' Meeting (AFMGM)
- Energy and food subsidies in countries such as Indonesia and the Philippines
- Diversification of food and energy import sources

4.1.3 Exports to China: Declining Dependency

ASEAN's exports to China increased from USD 240 billion in 2015 to a peak of USD 295 billion in 2019, reflecting high dependency on the Chinese market. However, since 2020, exports gradually declined to USD 265 billion by 2024, due to China's economic slowdown and global trade disruptions.

ASEAN's strategic responses included:

- Diversifying trade partners to India, the European Union, and the Middle East
- Optimizing RCEP and ASEAN+3 frameworks to expand market access
- Strengthening intra-ASEAN trade as a buffer against external shocks

4.1.4 MSME Digitalization: A New Pillar of Economic Resilience

The digital transformation of MSMEs emerged as one of ASEAN's most significant achievements. In 2015, only 8% of MSMEs were connected to digital platforms. By 2024, this figure rose to 41%, driven by initiatives such as Go Digital ASEAN, cross-border ecommerce support, and financial literacy training.

Impacts of MSME digitalization include:

- Increased MSME contributions to GDP and exports
- Expanded market access and financial inclusion
- Enhanced resilience of the informal sector during crises

4.1.5 Evolution of ASEAN's Collaborative Strategies

Over the past decade, ASEAN has developed various forums and collaborative mechanisms to strengthen regional economic resilience. These strategies have proven effective in maintaining macroeconomic stability, despite challenges such as digital disparities among member states, dependency on major trade partners, and geopolitical pressures.

Table 4.1 illustrates that ASEAN possesses a strong foundation for economic resilience, supported by:

- Relatively stable post-pandemic economic growth
- Controlled inflation through coordinated policy frameworks
- Reduced dependency on China via trade diversification
- MSME digital transformation as a new economic driver
- Increasingly structured and adaptive collaborative strategies

These findings provide a robust basis for further discussion in the scientific article, particularly in evaluating the effectiveness of ASEAN's collaborative strategies in the post-OCBC Forum 2025 context.

Table 4.1 ASEAN Economic Resilience Data (2015–2024)

Year	ASEAN GDP Growth (%)	Average Regional Inflation (%)	Exports to China (USD Billion)	MSME Digital Transactions (%)	Regional Collaborative Forum		Main Strategy	Collaborative
2015	4.7	2.5	240	8	ASEAN Summit	Kuala Lumpur	MEA intraASEAN	Launch, tariffs
2016	4.6	2.2	255	10	AFMGM	Manila	Initial fiscal harmonization	
2017	5.0	2.1	270	13	ASEAN+3	Tokyo	Trade diversification	partner
2018	5.2	2.4	285	17	RCEP Round	Negotiation	Digital integration	market
2019	4.9	2.6	295	22	ASEAN Bangkok	Summit	Strengthening regional MSMEs	
2020	-3.0	3.1	260	28	COVID-19 Taskforce	Response	Supply chain resilience	
2021	3.4	2.8	275	31	ASEAN Framework	Recovery	Coordinated stimulus	fiscal
2022	5.1	3.0	290	34	ASEAN Ministers Mtg	Digital	Cross-country ecommerce	
2023	4.6	3.4	280	38	RCEP Implementation Forum		Digital harmonization	regulatory
2024	4.3	3.7	265	41	Pre-OCBC Forum	Jakarta	Consolidation of collaborative strategies	

Data Sources: ASEANstats and ASEAN Key Figures 2025 Notes:

- The ASEAN average GDP growth rate illustrates economic resilience against global crises such as COVID-19 and trade wars.
- Regional inflation has increased since 2020 due to pressures on energy and food prices.
- Exports to China indicate a dependency that has started to decline since 2023.
- MSME digital transactions have increased significantly as a response to global disruptions and digitalization.
- Regional Collaborative Forums reflect the momentum of policy coordination among ASEAN countries.
- Main Collaborative Strategies indicate the regional policy direction to strengthen economic resilience.

4.2 Thematic Coding of ASEAN Collaborative Strategies

Based on ASEAN policy documents, regional forums (AEC, RCEP, AFMGM, OCBC Forum), and development reports, six dominant collaborative strategy themes were identified:

Tabel 4.2 Thematic Coding of ASEAN Collaborative Strategies

Code	Strategy Theme	Description	Key Implementers	Period
T1	Fiscal and Monetary Harmonization	Coordinated fiscal stimulus, inflation control, and macroeconomic stability	Indonesia, Singapore	2016–2024
T2	Intra-ASEAN Trade Enhancement	Tariff reduction, customs digitalization, regional trade facilitation	Thailand, Vietnam	2015–2024
T3	MSME Digitalization	E-commerce platforms, financial literacy, digital infrastructure	Indonesia, Vietnam	2018–2024
T4	Trade Partner Diversification	Expansion to India, EU, Africa, and Middle East	Philippines, Brunei	2017–2024

T5	Regional Supply Chain Integration	Logistics connectivity, infrastructure	cross-border Thailand, Laos	2019–2024
T6	Collective Economic Diplomacy	Unified ASEAN positions in global forums (G20, WTO, APEC)	ASEAN Secretariat	2020–2024

Data Source: Processed from ASEAN Economic Resilience (2015–2024), September 2025.

4.3. Mapping Relationships Between Variables

This step connects collaborative strategies to key economic resilience indicators:

Tabel 4.3 Mapping Relationships Between Variables

Strategy Theme	Related Variables	Observed Impact (2015–2024)
T1	Inflation, GDP	Inflation remained below 4%; GDP growth averaged 4.5% post-COVID
T2	Export volume, GDP	Intra-ASEAN trade rose 18%; reduced China dependency by 6.5%
T3	MSME digitalization, GDP	Digital MSMEs rose from 8% to 41%; boosted informal sector resilience
T4	Export diversification, stability	Exports to India and EU rose 12%; reduced external vulnerability
T5	Logistics efficiency, trade costs	Cross-border delivery time dropped 15%; logistics costs fell 10%
T6	Investment flows, policy stability	ASEAN maintained neutrality; FDI inflows remained stable

Data Source: Processed from ASEAN Economic Resilience (2015–2024), September 2025.

4.4. SWOT Analysis of ASEAN’s Collaborative Strategies

Category dan Insights

Strengths

- Established cooperation platforms (AEC, RCEP, ASEAN+3)
- Strong diplomatic consensus and regional identity
- Resilient post-pandemic recovery trajectory

Weaknesses

- Digital divide among member states
- Partial fiscal integration
- Overreliance on key external markets (China, US)

Opportunities

- Green economy and digital transformation
- Expansion into emerging markets
- Structural reforms post-COVID

Threats

- Geopolitical tensions (US-China, Russia-Ukraine)
- Commodity price volatility
- Global protectionism and supply chain fragmentation

4.5 Narrative Triangulation for Interpretive Validation

To ensure analytical validity, findings were cross-verified using multiple sources:

Source	Key Insight	Validation Target
ASEAN Key Figures 2024	GDP and inflation stability	T1, T2
World Bank & ADB Reports	Logistics and digitalization gaps	T3, T5
OCBC Forum 2025 Summary	Consensus on collaborative strategies	T1–T6
UNESCAP & OECD Publications	Digital and green economy potential	T3, T4
Regional Economic Media	ASEAN’s diplomatic positioning and trade shifts	T4, T6

Data Source: Processed from ASEAN Economic Resilience (2015–2024), September 2025.

Summary of Analytical Findings

- ASEAN's collaborative strategies have demonstrably enhanced regional economic resilience.
- Thematic integration of fiscal coordination, trade facilitation, and MSME digitalization has yielded measurable macroeconomic benefits.
- The study introduces a novel framework for resilience indicators based on strategic collaboration, offering a replicable model for regional policy benchmarking.

5. DISCUSSION

5.1 Key Findings

Based on the 2015–2024 data analysis, ASEAN's collaborative strategies have significantly contributed to regional economic resilience amid global uncertainty. Six thematic strategies were identified:

- T1: Fiscal policy harmonization
- T2: Intra-ASEAN trade enhancement
- T3: MSME digitalization
- T4: Trade partner diversification
- T5: Regional supply chain integration
- T6: Collective economic diplomacy

Variable mapping shows positive correlations between these strategies and resilience indicators such as GDP growth, inflation stability, intra-regional export growth, and MSME digitalization. For instance, MSME digitalization (T3) led to a 33% increase in digital transactions between 2020–2024, directly impacting economic inclusion and informal sector resilience.

5.2 Research Novelty

This study presents novelty in three key areas:

a. Integration of Thematic and Regional Policy Approaches

Unlike previous sectoral or quantitative studies, this research combines thematic strategy analysis with longitudinal regional policy mapping. This approach enables the identification of synergy patterns among ASEAN countries in responding to global pressures adaptively and collaboratively.

b. Multi-Source Narrative Triangulation

Interpretive validation was conducted through narrative triangulation across sources: official ASEAN documents, international agency reports (ADB, UNESCAP, OECD), and OCBC Forum 2025 outcomes. This strengthens analytical credibility and demonstrates that ASEAN's collaborative strategies are not merely rhetorical but practically implemented and impactful.

c. Formulation of ASEAN Economic Resilience Indicators

The study formulates resilience indicators based on collaborative strategies:

- GDP stability above 4% during 2021–2024
- Inflation controlled below 4%
- Export dependence on China reduced by 6.5%
- MSME digitalization increased from 8% (2015) to 41% (2024)

5.3 Strategic Discussion

ASEAN's collaborative strategies have proven effective in mitigating external shocks such as China's economic slowdown, geopolitical conflicts, and commodity price volatility. Fiscal harmonization (T1) via AFMGM maintained macroeconomic stability, while intraASEAN trade (T2) served as a buffer against global supply chain disruptions.

MSME digitalization (T3) emerged as the most progressive strategy, especially in Indonesia and Vietnam, enhancing economic inclusion and informal sector resilience. Trade diversification (T4) toward India, the EU, and Africa reflects a more adaptive and strategic economic diplomacy.

Challenges remain, including digital gaps among member states, incomplete fiscal coordination, and rising global protectionism. ASEAN must strengthen its collective policy monitoring and evaluation mechanisms to ensure strategic consistency.

6. CONCLUSIONS AND RECOMMENDATIONS

6.1 Conclusions

This study concludes that ASEAN's economic resilience from 2015 to 2024 reflects an adaptive and progressive pattern in responding to global uncertainty. Collaborative strategies developed through regional platforms—including the OCBC Forum

Economic Resilience of ASEAN Amid Global Uncertainty: A Collaborative Strategy Analysis Post-OCBC Forum 2025

2025—have effectively strengthened macroeconomic stability, expanded MSME digitalization, and reduced dependency on traditional trade partners.

Key research novelties include Integration of thematic and longitudinal regional policy analysis, Formulation of resilience indicators based on ASEAN's collaborative strategies, Multi-source narrative triangulation that enhances interpretive validity and policy relevance.

Strategies such as fiscal harmonization, intra-ASEAN trade, and MSME digitalization have shown direct impacts on GDP growth, inflation control, and informal sector resilience. ASEAN has demonstrated collective capacity to respond to external pressures in a structured and measurable way.

6.2 Recommendations

a) Strengthen ASEAN's Fiscal Coordination Mechanism

Through AFMGM and the ASEAN Secretariat, establish integrated regional fiscal indicators to maintain macroeconomic stability.

b) Expand Cross-Border MSME Digital Platforms

Promote interoperability of e-commerce systems and digital literacy training in countries with low penetration.

c) Integrate Resilience Indicators into the ASEAN Development Outlook

Adopt collaborative strategy-based indicators as official benchmarks for regional planning.

d) Advance Proactive Collective Economic Diplomacy

Reinforce ASEAN's position in global forums such as G20, APEC, and WTO with coordinated policy agendas.

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Date: November 11, 2025 | No: 25110016-JIAKES

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On behalf of the Editorial Board and publisher, thank you very much for your submission to our journal.

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LAMPIRAN :

Data tahunan Alokasi Dana Desa (ADD), Dana Desa (DD), Dana Bagi Hasil Pajak (DBHP), serta Tingkat Kesejahteraan Ekonomi Masyarakat di 13 desa di Kecamatan Murung, Kabupaten Murung Raya, tahun 2020–2024.

Tabel: Data ADD, DD, DBHP, dan Kesejahteraan Ekonomi Masyarakat (2020–2024)

1. Desa Bahitom

Tahun	ADD (Rp)	DD (Rp)	DBHP (Rp)	Pendapatan/KK (Rp)	Air Bersih (%)	UMKM Aktif
2020	550.000.000	1.200.000.000	200.000.000	2.750.000	82%	28
2021	570.000.000	1.220.000.000	210.000.000	2.850.000	84%	32
2022	580.000.000	1.230.000.000	210.000.000	3.000.000	86%	36
2023	590.000.000	1.240.000.000	215.000.000	3.150.000	88%	40
2024	600.000.000	1.250.000.000	225.000.000	3.250.000	89%	42

2. Desa Muara Laung I

Tahun	ADD (Rp)	DD (Rp)	DBHP (Rp)	Pendapatan/KK (Rp)	Air Bersih (%)	UMKM Aktif
2020	580.000.000	1.250.000.000	210.000.000	2.900.000	85%	33
2021	590.000.000	1.270.000.000	220.000.000	3.000.000	87%	37
2022	600.000.000	1.280.000.000	220.000.000	3.150.000	89%	41
2023	610.000.000	1.290.000.000	225.000.000	3.300.000	90%	44
2024	620.000.000	1.310.000.000	235.000.000	3.400.000	91%	47

3. Desa Muara Laung II

Tahun	ADD (Rp)	DD (Rp)	DBHP (Rp)	Pendapatan/KK (Rp)	Air Bersih (%)	UMKM Aktif
2020	540.000.000	1.180.000.000	190.000.000	2.700.000	80%	26
2021	560.000.000	1.200.000.000	200.000.000	2.800.000	83%	30
2022	570.000.000	1.210.000.000	200.000.000	2.950.000	85%	34
2023	580.000.000	1.220.000.000	205.000.000	3.100.000	86%	37
2024	590.000.000	1.240.000.000	215.000.000	3.200.000	87%	39

4. Desa Juking Pajang

Tahun	ADD (Rp)	DD (Rp)	DBHP (Rp)	Pendapatan/KK (Rp)	Air Bersih (%)	UMKM Aktif
2020	560.000.000	1.220.000.000	200.000.000	2.800.000	83%	30
2021	570.000.000	1.240.000.000	210.000.000	2.950.000	85%	34
2022	580.000.000	1.250.000.000	210.000.000	3.100.000	87%	38
2023	590.000.000	1.260.000.000	215.000.000	3.250.000	89%	42
2024	600.000.000	1.270.000.000	225.000.000	3.350.000	90%	45

5. Desa Konut

Tahun	ADD (Rp)	DD (Rp)	DBHP (Rp)	Pendapatan/KK (Rp)	Air Bersih (%)	UMKM Aktif
2020	550.000.000	1.200.000.000	195.000.000	2.780.000	82%	29
2021	560.000.000	1.220.000.000	200.000.000	2.900.000	84%	33
2022	570.000.000	1.230.000.000	200.000.000	3.050.000	86%	37
2023	580.000.000	1.240.000.000	205.000.000	3.200.000	87%	39
2024	590.000.000	1.250.000.000	215.000.000	3.280.000	88%	41

6. Desa Olung Siron

Tahun	ADD (Rp)	DD (Rp)	DBHP (Rp)	Pendapatan/KK (Rp)	Air Bersih (%)	UMKM Aktif
2020	560.000.000	1.210.000.000	200.000.000	2.800.000	83%	30
2021	570.000.000	1.230.000.000	210.000.000	2.950.000	85%	34
2022	580.000.000	1.240.000.000	210.000.000	3.100.000	87%	38
2023	590.000.000	1.250.000.000	215.000.000	3.250.000	89%	41
2024	600.000.000	1.260.000.000	225.000.000	3.310.000	89%	43

7. Desa Tumbang Bai

Tahun	ADD (Rp)	DD (Rp)	DBHP (Rp)	Pendapatan/KK (Rp)	Air Bersih (%)	UMKM Aktif
2020	540.000.000	1.190.000.000	190.000.000	2.750.000	80%	27
2021	550.000.000	1.210.000.000	200.000.000	2.900.000	83%	31
2022	560.000.000	1.220.000.000	200.000.000	3.050.000	85%	35
2023	570.000.000	1.230.000.000	205.000.000	3.200.000	86%	37
2024	580.000.000	1.240.000.000	215.000.000	3.270.000	86%	38

8. Desa Tumbang Olong

Tahun	ADD (Rp)	DD (Rp)	DBHP (Rp)	Pendapatan/KK (Rp)	Air Bersih (%)	UMKM Aktif
2020	560.000.000	1.210.000.000	200.000.000	2.800.000	83%	30
2021	570.000.000	1.230.000.000	210.000.000	2.950.000	85%	34
2022	580.000.000	1.240.000.000	210.000.000	3.100.000	87%	38
2023	590.000.000	1.250.000.000	215.000.000	3.250.000	89%	41
2024	600.000.000	1.260.000.000	225.000.000	3.300.000	90%	44

9. Desa Tumbang Lahung

Tahun	ADD (Rp)	DD (Rp)	DBHP (Rp)	Pendapatan/KK (Rp)	Air Bersih (%)	UMKM Aktif
2020	550.000.000	1.200.000.000	195.000.000	2.780.000	82%	29
2021	560.000.000	1.220.000.000	200.000.000	2.900.000	84%	33
2022	570.000.000	1.230.000.000	200.000.000	3.050.000	86%	37
2023	580.000.000	1.240.000.000	205.000.000	3.200.000	87%	39
2024	590.000.000	1.250.000.000	215.000.000	3.290.000	88%	40

10. Desa Tumbang Topus

Tahun	ADD (Rp)	DD (Rp)	DBHP (Rp)	Pendapatan/KK (Rp)	Air Bersih (%)	UMKM Aktif
2020	540.000.000	1.190.000.000	190.000.000	2.750.000	80%	27
2021	550.000.000	1.210.000.000	200.000.000	2.900.000	83%	31
2022	560.000.000	1.220.000.000	200.000.000	3.050.000	85%	35
2023	570.000.000	1.230.000.000	205.000.000	3.200.000	86%	36
2024	580.000.000	1.240.000.000	215.000.000	3.260.000	85%	37

11. Desa Tumbang Terusan

Tahun	ADD (Rp)	DD (Rp)	DBHP (Rp)	Pendapatan/KK (Rp)	Air Bersih (%)	UMKM Aktif
2020	560.000.000	1.220.000.000	200.000.000	2.850.000	83%	30
2021	570.000.000	1.240.000.000	210.000.000	3.000.000	85%	34
2022	580.000.000	1.250.000.000	210.000.000	3.150.000	87%	38
2023	590.000.000	1.260.000.000	215.000.000	3.300.000	89%	42
2024	600.000.000	1.270.000.000	225.000.000	3.360.000	91%	46

12. Desa Tumbang Nusa

Tahun	ADD (Rp)	DD (Rp)	DBHP (Rp)	Pendapatan/KK (Rp)	Air Bersih (%)	UMKM Aktif
2020	580.000.000	1.250.000.000	210.000.000	2.900.000	85%	33
2021	590.000.000	1.270.000.000	220.000.000	3.000.000	87%	37
2022	600.000.000	1.280.000.000	220.000.000	3.150.000	89%	41
2023	610.000.000	1.290.000.000	225.000.000	3.300.000	91%	45
2024	620.000.000	1.310.000.000	235.000.000	3.420.000	92%	49

13. Desa Tumbang Tuan

Tahun	ADD (Rp)	DD (Rp)	DBHP (Rp)	Pendapatan/KK (Rp)	Air Bersih (%)	UMKM Aktif
2020	550.000.000	1.200.000.000	195.000.000	2.780.000	82%	29
2021	560.000.000	1.220.000.000	200.000.000	2.900.000	84%	33
2022	570.000.000	1.230.000.000	200.000.000	3.050.000	86%	37
2023	580.000.000	1.240.000.000	205.000.000	3.200.000	87%	39
2024	590.000.000	1.250.000.000	215.000.000	3.280.000	88%	42