

ABSTRACT

Wahyu Asmaul Nurhidayah, Village Fund Efficiency and Its Determining Factors: Villages in Indonesia

This study aims to analyze the level of Village Fund efficiency and the factors that influence it. The method used is Stochastic Frontier Analysis (SFA) with a translog production function approach to measure the level of efficiency, as well as Tobit regression to analyze the factors affecting Village Fund efficiency. The data used in this study are secondary panel data of villages in Indonesia for the period 2020–2023 and were processed using Stata 17. The results show that the average efficiency of Village Fund utilization in non-Java regions is higher than that of villages in Java, although the difference is relatively small. In addition, village apparatus education, Village Consultative Body, information technology, geographical conditions, and the distance from the village head office to the regent/mayor office have a significant effect on Village Fund efficiency. These findings indicate that Village Fund efficiency is not only determined by the amount of budget allocation, but is also influenced by the capacity of village apparatus, institutional supervision, the use of information technology, and regional characteristics. Therefore, strengthening village governance is necessary to ensure that Village Funds are managed more efficiently, accountably, and appropriately targeted.

Keywords: *Village Fund, Efficiency, Stochastic Frontier Analysis, Tobit, Village Government Governance.*

ABSTRAK

Wahyu Asmaul Nurhidayah, Efisiensi Dana Desa Dan Faktor-Faktor Yang Mempengaruhi: Desa Di Indonesia.

Penelitian ini bertujuan untuk menganalisis tingkat efisiensi penggunaan Dana Desa serta faktor-faktor yang memengaruhinya. Metode yang digunakan adalah *Stochastic Frontier Analysis* (SFA) dengan pendekatan fungsi produksi translog untuk mengukur tingkat efisiensi, serta regresi Tobit untuk menganalisis faktor-faktor yang memengaruhi efisiensi Dana Desa. Data yang digunakan merupakan data sekunder panel desa di Indonesia periode 2020–2023 dan diolah menggunakan Stata 17. Hasil penelitian menunjukkan bahwa rata-rata efisiensi Dana Desa di wilayah non-Jawa lebih tinggi dibandingkan desa di Pulau Jawa, meskipun selisihnya relatif kecil. Selain itu, pendidikan aparatur desa, Badan Permusyawaratan Desa, teknologi informasi, kondisi geografis, dan jarak kantor kepala desa ke kantor bupati/wali kota berpengaruh signifikan terhadap efisiensi penggunaan Dana Desa. Temuan ini menunjukkan bahwa efisiensi Dana Desa tidak hanya ditentukan oleh besarnya alokasi anggaran, tetapi juga dipengaruhi oleh kapasitas aparatur desa, pengawasan kelembagaan, pemanfaatan teknologi informasi, serta karakteristik wilayah. Oleh karena itu, penguatan tata kelola desa perlu dilakukan agar penggunaan Dana Desa berjalan lebih efisien, akuntabel, dan tepat sasaran.

Kata kunci: Dana Desa, Efisiensi, *Stochastic Frontier Analysis*, Tobit, Tata Kelola Pemerintah Desa.