



Internal and External Determinants of Village Own-Source Revenue: Evidence from 30 Villages in North Tasikmalaya

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Permalink/DOI: <https://doi.org/10.15294/efficient.v9i1.39146>

Submitted: July 2025; Revised: October 2025; Accepted: January 2026

Abstract

This study aims to determine and identify internal and external factors that affect village revenue with a case study of North Tasikmalaya including Sukaratu, Cisayong, Sukahening, Rajapolah, Jamanis, Ciawi, Sukaresik, Pagerangeung, and Kadipaten sub-districts. The method used in this research is a quantitative approach to primary data with data collection techniques using questionnaires. This research sampling technique uses Proportionate Stratified Random Sampling. The data analysis method uses the Structure Equation Model-Partial Least Square (SEM-PLS) through 3 analyses: outer model, inner model, and hypothesis testing. The results showed that human resource capacity and government policy significantly influenced village revenue. Meanwhile, community participation, accessibility, and infrastructure do not influence village revenue. The lack of community participation is due to the community's indifference in advancing the village. Accessibility and infrastructure are also strategic issues that not all villages have adequate access and infrastructure so that regional economic development is not optimal.

Keywords: Original Village Revenue, Internal Factors, External Factors

How to Cite: Internal and External Determinants of Village Own-Source Revenue: Evidence from 30 Villages in North Tasikmalaya. (2026). *Efficient: Indonesian Journal of Development Economics*, 9(1), 45-56. <https://doi.org/10.15294/efficient.v9i1.39146>

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INTRODUCTION

National and regional development inherently incorporate elements of equitable development and the distribution of its

outcomes, directly addressing the interests of most of the population residing in rural areas. Therefore, village development plays a highly important and strategic role in efforts to

improve community welfare (Afandi & Romadona, 2022). In the context of village development, village governments function as subsystems within Indonesia's overall system of governance.

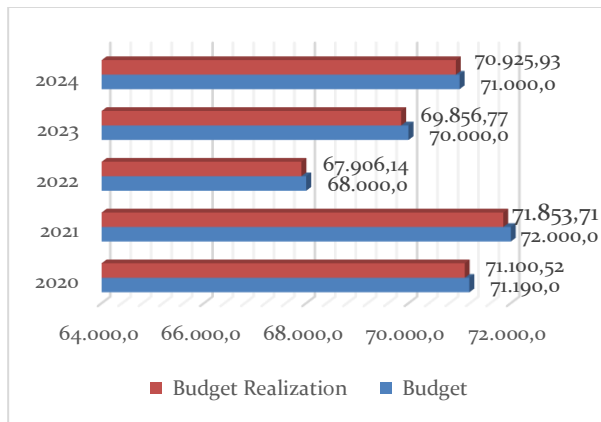


Figure 1. Budget and Realization of Village Funds 2020–2024 (billion IDR)

Source: Bank Indonesia, 2025

Consequently, villages possess the authority, duties, and responsibilities to regulate and manage the interests of their own communities. In carrying out these authorities, duties, and obligations in both governance and development, villages require adequate sources of village revenue.

In endogenous development theory, development among local people is supposed to be propelled by local resources; skills and energies should not simply come from the outside. It highlights the importance of local human capital, institutions, governance and their participation in hands-up building sustainable economic development.

Communities are seen as active agents that can utilize their own resources and social networks to enhance well-being. In a village setting, this theory has identified the significance of local governance capacity and

human resources in supporting village-based economic development and revenue generation (Margarian, 2011; Rodríguez-Pose & Wilkie, 2019).

The government has positioned villages as key objects of national economic development, employing a bottom-up method that targets underdeveloped villages throughout Indonesia. This approach marks a preliminary move toward balancing village welfare, which is anticipated to boost the national economy. The distribution of village funds by the central government has been significant, with steady increases noted over the last five years.

The planning process for village fund allocations has incorporated the principles of participation, transparency, and accountability, responsibility, answerability, liability, as demonstrated by attendance records from village development planning meetings (musrenbangdes) and the integration of meeting results into accountability reports (Anggono, 2020).

Figure 1 depicts the village fund budget and actual fund absorption for the years 2020 – 2024. In terms of village budgets, year on year there is an upward movement, which indicates the government's unwavering support for local development and budgetary strengthening. However, there is an absence of correlation for the actual budgets compared to the projected budgets.

In 2020 and 2021, there was an absorption of funds that fell short of the projected village budget, and that is attributed to the realization of village programs. In 2021, there was an absorption of funds that fell short of the budget, and that is attributed to the realization of village programs. In 2021, the village budgets there fielded, there was a higher realization of budget

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However, village program implementation was successful. In 2022, there was insufficient administrative implementation of the village programs, and that is attributed to the realization of village budgets there fielded, there was a higher To. For all the programs. Financial management improved, and there was a higher budget area to be realized. This reflects a cycle of improvement or, for lack of better term, learning, in managing the fiscal policies of the village.

Village Own-Source Revenue (PADes) encourages community empowerment, development, and village self-governance. Positive and negative factors, whether internal or external, affect the degree of prediction of the potential Self-revenue of the village (PADes). Positive internal factors include community participation and human resource (HR) capacity (Savitri et al., 2021; Yuswarni et al., 2023). Government Policies, Accessibility, and Infrastructure by Harmadi et al. (2020) are influential external factors.

The different degrees of managerial skills and competencies of village officials in the effective and efficient use of village assets and resources fundamentally determine the success of the effort to optimize the growth of PADes. Consequently, the enhancement of HR capacity

is a significant contributor to improvement in the performance of the village (Setyawati & Woelandari, 2025).

The extent to which people take part in the economy and governance of the village directly uplifts the village's economy. Most importantly, the extent of participation directly correlates with the extent to which PADes can be increased (Diarti & Legowo, 2020). Moreover, the central and regional government support through the allocation of Village Funds and policies that grant and safeguard the autonomy of the village is critical to the development of PADes. The Government Regulation Number 11 of 2020 on Village Funds is the first of its kind to govern and support, financially, the villages. As a result, the existence and quality of (Xu, 2024).

Professionals in village government HR ranks are a major determinant in the improvement of Village Own-Source Revenue (PADes). Village HR capacity development is a prime factor in the optimization of village governance performance. As explained by Bebbington et al. (2006), the development of the village's HR capacity is an important determinant in the improvement of the village governance performance. Wibisono et al. (2025) explains that the professionalism of village officials increases the effectiveness of village public services performance.

The research demonstrates that the professionalism of village officials provides the potential stimulus in the exploration of village potential sources of funding. As evidenced from the research findings from Kurniasih (2024), the professionalism in village asset and BUMDes administration is a prime contributor in the increased PADes. According to research findings from Rahmawati et al. (2025), capacity development determines the effectiveness in

exploring economic village potential in improving welfare.

Other than that, it has been established that the role of the community in the management of village funds is to ensure that the management is done in a transparent manner and is responsive to local needs (Darmi & Mujtahid, 2021). The degree of accountability in the management of village funds is, however, directly proportional to the village administrator's human resource quality and the capacity therein (Aulia et al., 2023).

Furthermore, in addition to the other factors, optimum village officials' competencies and village financial governance are propelled by efficient financial planning (Arma et al., 2020). Consequently, the village can maximize its economic capacity and increase PADes sustainably as the more professional the village apparatus are.

This study aims to identify internal and external factors that can increase in Village Own-Source Revenue in Tasikmalaya Regency, specifically North Tasikmalaya. Research in this area was conducted to measure the readiness of village administrators in preparing for the expansion of the area into a separate regency. North Tasikmalaya has many natural attractions that are already operating well. Of course, this is not a concern for the increase in Village Own-Source Revenue.

However, this study emphasizes internal and external factors that can increase Village Own-Source Revenue. Internal factors consist of human resources professionalism and community participation. External factors consist of government policies and infrastructure. How do these factors impact the increase in Village Own-Source Revenue in North Tasikmalaya so that the findings of this

study can provide a policy brief on the readiness for expansion into a separate regency in the future?

RESEARCH METHODS

This research uses both primary and secondary sources. Secondary sources include information about village profiles and descriptions of the area. On the other hand, primary sources include information gathered from questionnaires given to officials in villages who play crucial roles in running the villages, which are the village heads, village secretaries, and village treasurers. It is in these offices that questionnaires are given to collect information.

Table 1. Village Samples Proportion

Sub-district/	Village Number	Prop	Sample
Sukaratu	8	0.1	3
Cisayong	13	0.1625	4
Sukahening	7	0.0875	3
Rajapolah	8	0.1	3
Jamanis	8	0.1	3
Ciawi	11	0.1375	4
Sukaresik	8	0.1	3
Pagerangeung	10	0.125	4
Kadipaten	7	0.0875	3
Total	80		30

Source: Data processed, 2025

The study was conducted in nine sub-districts located in the northern part of Tasikmalaya Regency. Based on Law No. 6 of 2014 on Villages, North Tasikmalaya comprises nine sub-districts, they are Sukaratu, Cisayong, Sukahening, Rajapolah, Jamanis, Ciawi, Sukaresik, Pagerangeung, and Kadipaten, with a total of 80 villages. The sampling technique used in this study was purposive sampling by

selecting sample criteria for villages with tourism potential in North Tasikmalaya. Using this approach, a total of 30 villages were selected as the research sample.

Table 2. List of Sample of Villages

Sub-district and proportion	Villages
Sukaratu (3)	Linggajati
	Sukagalih
	Gunungsari
Cisayong (4)	Santanamekar
	Cisayong
	Sukasetia
	Sukamukti
Sukahening (3)	Sundakerta
	Kudadepa
	Kiara jangkung
Rajapolah (3)	Dawagung
	Rajamandala
	Sukanagalih
Jamanis (3)	Cidongdong
	Karangluya
	Karangsembung
Ciawi (4)	Pakemitan
	Citamba
	Kertamukti
	Pakemitan Kidul
Sukaresik (3)	Banjarsari
	Sukaratu
	Tanjungsari
Pageragueng (4)	Nanggewer
	Tanjungkerta
	Pageurageung
	Buranteng
Kadipaten (3)	Kadipaten
	Pamoyanan
	Buniasih

Source: Data processed, 2025

Based on the table 1 and 2, the total number of sampled villages is 30. The sample selection was based on villages that possess tourism potential, as these villages are expected

to contribute higher Village Own-Source Revenue (PADes) compared to others.

The variables in this study are classified into one endogenous and four exogenous variables. The endogenous variable examined is Village Own-Source Revenue (PADes) (Safitri & Susilowati, 2022). Using revenue from village business activities, revenue from village assets and community self-help contributions as indicators.

Meanwhile, the exogenous variables consist of internal factors, like are Human Resource Professionalism (HRP) (Riewpassa et al., 2025), using basic job description and managerial technical competencies of village officials as indicators and Community Participation (CP) (Arsyad, 2025), utilizing attendance in deliberate meetings, contribution of ideas, utilization of facilities and involvement in monitoring as indicators.

External factors, including Government Policies (GP) (Kustono et al., 2017); Palisuri et al. (2024), using adaptation to village needs, performance assessment (mandatory /additional) for Performance-Based Allocation (AK) based on financial management, output achievement and village economic transformation as indicators

Accessibility or Infrastructure (INF) (Harmadi et al., 2020) is also used as a variable that represents external factors, utilizing accessibility and connectivity, quality and availability of facilities and effectiveness of utilization as indicators. All the variables are measured in Ordinal Likert Scale (1-5).

The model proposed in this study would be analyzed by employing the Partial Least Squares-Structural Equation Modeling (PLS-SEM) techniques. This allows for the comparison of relationships between various variables in a

single step and is appropriate for models where indicators are linked to latent variables. The process of analyzing the model proposed in this study comprises three components: outer model assessment and inner model assessment, and hypothesis testing.

While in outer model assessment, it entails determining measurement validity and reliability such as convergent validity, reliability of 0.70 or higher for composites, Average Variance Extracted of 0.50 or higher for construct reliability, and finally discriminant validity performed in accordance with (Hair et al., 2017). After that is inner model assessment that tests the structural model through assessment of fit indexes, R-squared, effect size f-squared, and predictive fit index Q-squared.

RESULTS AND DISCUSSION

Convergent validity is calculated to assess construct validity. The loading factor indicates convergent validity. If the indicators on the construct have a minimum factor loading value of 0.50 and a preferred value of 0.70, the construct is considered to have convergent validity (Hair et al., 2017). Table 3 displays the convergent validity test results.

According to table 3, loading factor values of ≥ 0.7 have been produced by every indicator. Consequently, all indicators are deemed valid for measuring their respective variables based on the convergent validity criteria.

The Average Variance Extracted (AVE) can be used to determine the criteria for validity and reliability; a construction is deemed valid if the AVE value is greater than 0.50. When a construct's composite reliability value is higher than 0.70 and its Cronbach's alpha value is higher than 0.60, it is deemed to have high reliability. The summary shown in the table 4

displays the findings of the validity and reliability calculations:

Table 3. Convergent Validity Result

Variable	Indicator	Factor Loading
Human Resource Professionalism (HRP)	HRP ₁	0.903
	HRP ₃	0.874
Community Participation (CP)	CP ₁	0.941
	CP ₄	0.767
	CP ₅	0.898
	CP ₆	0.935
Government Policy (GP)	GP ₁	0.791
	GP ₂	0.705
	GP ₅	0.898
	INF ₁	0.781
Infrastructure (INF)	INF ₂	0.806
	INF ₃	0.746
	INF ₅	0.778
Village Own-Source Revenue (PADes)	PADes ₁	0.708
	PADes ₄	0.760
	PADes ₅	0.916

Source: Data processed, 2025

From the table 4, all variables have AVE > 0.5, Cronbach's Alpha > 0.6, and Composite reliability > 0.7. Consequently, all the indicators are found concurrently valid with the value of AVE, and the results found the variables reliable with the help of Cronbach's Alpha and Composite reliability.

Apart from convergent validity, another aspect of validity is discriminant validity. Discerning validity portrays the degree to which a construction is distinct from other constructs in the way that it is uniquely explaining the residual constructs.

Discriminant validity can be determined by the help of Fornell-Larcker criterion by assessing the square root of Average Variance

Extracted is greater than the correlations with other variables.

Table 4. Reliability and Average Extracted (AVE) Result

Variable	Cronbach's Alpha	Composite Reliability	AVE
CP	0.910	0.937	0.789
GP	0.759	0.843	0.643
HRP	0.734	0.882	0.790
INF	0.783	0.860	0.605
PADes	0.716	0.840	0.64

Source: Data processed, 2025

Based on the discriminant validity assessment using the Fornell-Larcker criterion in the table 4, the square root of the average variance extracted (AVE) for each construct is greater than its correlations with other constructs. Thus, the indicators are considered valid in forming their respective latent constructs and are deemed to meet the criteria for discriminant validity.

Table 5. Fornell-Larcker Criterion Result

Variable	CP	GP	HRP	INF	PADes
CP	0.888				
GP	0.435	0.802			
HRP	0.431	0.58	0.889		
INF	0.624	0.726	0.7	0.778	
PADes	0.478	0.733	0.413	0.503	0.800

Source: Data processed, 2025

The SEM-PLS analysis results confirm that the research model is fitting based on the SRMR value of 0.091, which falls below the 0.10 cutoff. Therefore, the model fits well enough to demonstrate an adequate representation of the relationships among the constructs. With an adjusted R^2 value of 0.590, it can be

demonstrated that 59% of the total variance of Village Original Income is described by its predictors: Human Resource Professionalism; Community Participation; Government Policy; and Infrastructure. While the remaining part may be explained by variables outside the model.

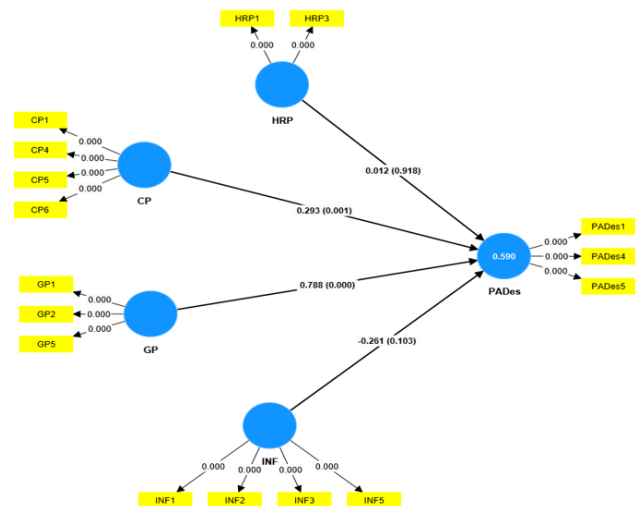


Figure 2. Bootstrapping Result

Source: Data processed, 2025

Furthermore, the effect size test provided large effects of Community Participation and Government Policy. There were only small effect sizes for Human Resource Professionalism and Infrastructure on Village Original Income. Besides, the Q^2 values of 0.608 ensure good predictive relevance of the model and its capability to generate estimates that correspond well with observed values.

According to the testing criteria, if the p-value is less than the significance level, or 0.05, then there is a significant influence of the exogenous variable on the endogenous variable.

The table shows the results of the significance testing of how outside factors affect Village Original Income. Government Policy has a significant effect on Village Original Income,

with a coefficient of 0.788, a T-statistic of 4.765, and a P-value of 0.000, which means that it has no effect. Community Participation has a significant effect on Village Original Income,

with a coefficient of 0.291, a T-statistic of 4.234, and a P-value of 0.001. These two things are the most important for raising Village Original Income.

Table 6. Hypothesis Result

Variable Correlation	Coefficient	T-Statistics	P Values
Human Resource Professionalism → Village Own-Source Revenue	0.012	0.103	0.918
Community Participation → Village Own-Source Revenue	0.291	3.234	0.001
Government Policy → Village Own-Source Revenue	0.788	4.765	0.000
Infrastructure → Village Own-Source Revenue	-0.261	1.629	0.103

Source: Data processed, 2025

Human Resource Professionalism has a coefficient of 0.012, a T-statistic value of 0.103, and a P-value of 0.918, which means that it has no effect on Village Original Income. The infrastructure variable also does not have a significant effect. Its coefficient is -0.261, its T-statistic is 1.629, and its P-value is 0.103, which is higher than the 0.05 threshold for significance. This means that these variables do have some effect, but not enough to explain changes in Village Original Income.

Endogenous Development Theory states that sustainable economic development is fundamentally influenced by a region's internal capacities, such as the quality of human resources, local institutional capacity, and governance effectiveness, rather than being solely dependent on external factors. The results of this study indicate that community participation has a significant positive effect on increasing Village Own-Source Revenue (PADes). This study is in line with Ginting et al. (2024), which states that community

participation has a significant positive effect on the management of village revenue.

Participatory development at the local level ensures sustainable economic outcomes. Involvement of the community enhances ownership of village programs and policies, and thus ensures the validity and effectiveness of policy implementation. Moreover, participation by the community enhances community awareness and ensures village government accountability in financial matters, thus boosting community confidence in the village government.

Further, community participation ensures collaboration by the village government and the community in identifying and utilizing sources of PADes. Enhancing mechanisms of community participation, therefore, is a key prerequisite in the enhancement of PADes and sustainable development in the village.

Second, government policy is also found to have a positive and significant influence on Village Own-Source Revenue (PADes). To

illustrate, the foregoing results reveal that government policy positively and significantly affects PADes. This paper findings are in line with Institutional Development Theory, which stresses the significance of the quality of institutions and policies in helping to ensure the success of economic development in each institution or sector.

In short, proper policies can ensure a favorable business environment in a village, and developments in PADes institutions can facilitate the diversification of PADes revenues. This findings are supported by findings of study conducted by Anggara (2021) and Hilmawan et al. (2023) who added that government policy impacts Village Own-Source Revenue (PADes).

The impact of government policies in facilitating Village Own-Source Revenue (PADes) is channeled primarily through the allocation of Village Funds, which serve as a crucial tool aimed at improving the fiscal ability and promoting the economic development process in rural areas. The results from the study indicate that the impact of government policies has been significant and positive in facilitating PADes, inferring that the proper management of Village Funds could improve village income (Amin & Widaninggar, 2019; Yope et al., 2025).

This inference has been supported by practical realities evident in the fact that the village budget in the region of North Tasikmalaya has been put into real practical use for the developments required in the village, including infrastructure facilities supportive of the village economy, improved village institutions, as well as economic activities capable of contributing significantly to the prosperity of the village, such as village-owned enterprises (BUMDes). These factors have contributed significantly to the village in

question being relatively more developed compared to the South Tasikmalaya region, as evident through more vibrant economic activities, together with increased welfare.

Third, the results show that human resource professionalism has a positive but statistically insignificant effect on Village Own-Source Revenue (PADes). This means that human resource professionalism has not yet led to direct economic contributions. Theoretically, endogenous development theory approaches designate human resource professionalism as the principal agent in development.

However, these findings indicate that human resource professionalism at the village level are predominantly characterized by formal, social, and intentional activities. Consequently, this participation has failed to yield a significant effect on augmenting village revenue. This finding contradicts Natalia et al. (2017) and Septianingsih et al. (2017), who argues that human resource professionalism can enhance village own-source revenue.

The professionalism of human resources does not significantly impact the enhancement of Village Own-Source Revenue (PADes), suggesting that the individual competencies of village officials have not inherently resulted in improved fiscal performance. The professionalism of officials, as indicated by their education, training, or administrative skills, often emphasizes adherence to procedures and routine management over activities that directly produce income.

Also, the fact that villages have little say in how they make money and that most of their money comes from the central and regional governments can make the professionalism of officials less important when it comes to PADes. Structural factors, including the absence of

productive village assets, insufficient innovation in village economic policies, and minimal community engagement in economic activities, may also constrain the influence of human resource professionalism. So, the professionalism of village officials is important, but it's not enough to increase PADes without the help of village asset optimization, proactive economic policies, and strong community involvement.

Fourth, infrastructure also has a minor and negative impact on Village Own-Source Revenue (PADes). This finding corroborates the research by Setyowati & Himawan (2021), which demonstrates that infrastructure does not influence Village Own-Source Revenue (PADes).

The situation can be comprehended as infrastructure development at the village level typically yields long-term effects and primarily aims at enhancing the quality of public services rather than establishing economic assets that directly produce revenue. Consequently, community participation and infrastructure development have not yet been effectively incorporated into productive economic activities in villages within the North Tasikmalaya region that could directly enhance PADes

From the point of view of infrastructure, geographical conditions in which valleys and hills dominate, and a village can comprise two or more hills, make a significant impact on the balanced growth of roads and tourism infrastructure.

Geographically complex conditions make road infrastructure more expensive and not feasible for funding at the village level, which clearly cannot fulfill the demands for a widespread and fragmented infrastructure structure. Thus, the growth of roads remains in stages and has not yet addressed all hamlets

proportionately (Zhou & Hong, 2025). Studies regarding the impact of geographical conditions and infrastructure of roads in Indonesia can validate the discussion and analysis. On the contrary, basic health infrastructure in several rural areas remains satisfactory, mainly due to health sector policies and improvements in primary health care infrastructure, such as health centers.

This brings clarity in understanding why health infrastructure remains free from the influences stated before. On the contrary, health infrastructure developments in rural localities also confirm from literature that healthcare infrastructure developments make a significant and immediate impact on local infrastructure, even in the presence of undeveloped infrastructure conditions of transportation.

CONCLUSION

According to the results of the analysis, community participation and government policies have a strong positive impact on village own-source revenue for the North Tasikmalaya region. By contrast, the human resource capacity and accessibility as well as infrastructure have no impact on the own-source village revenue for the region.

Moreover, the issue of accessibility and infrastructure can be classified as a strategic issue since all the communities do not have the required accessibility and infrastructure for the optimal development of the region. From a governance perspective, it is necessary for village governments to synchronize their local development plans with enabling government support policies by making sure that there is harmony between village development plans and higher-level support policies. Clear rules and budgetary transparency are critical in making

sure that there is a complementary environment for sustainable PADes development.

To address the current limited contribution of community engagement in PADes development in villages, it is suggested that village governments work to promote community engagement efforts in development planning through different socialization activities and community developmental projects with economic dimensions that promote collective community engagement and sense of ownership in development results.

To address issues of inaccessibility and development constraints stemming from inadequate infrastructural support in PADes developmental activities in villages, it is suggested that village governments engage in phased and prioritized infrastructural development support that emphasizes the expansion of road access to economically productive areas like local markets, agricultural areas, and small tourism spots.

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