

The Green Economic Movement for Sustainable Development and The Role of Green Governance: A Study in Villages in Bali

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ABSTRAK

Fokus masalah penelitian adalah apakah tata kelola hijau memiliki peran signifikan dalam keterkaitannya dengan ekonomi hijau dan pembangunan berkelanjutan. Maka dari itu penelitian ini bertujuan untuk menguji dampak ekonomi hijau terhadap SDGs Desa, serta secara empiris membuktikan peran tata kelola hijau sebagai mediator dalam hubungan antara ekonomi hijau dan pencapaian SDGs Desa. Metode penelitian yang digunakan adalah pendekatan kuantitatif melalui jenis penelitian survei. Subjek penelitian melibatkan 636 kepala desa di seluruh Provinsi Bali. Analisis data dilakukan menggunakan metode analisis faktor. Hasil penelitian menunjukkan bahwa ekonomi hijau berpengaruh positif secara signifikan terhadap pencapaian SDGs Desa. Selanjutnya, peran mediasi dari tata kelola hijau terhadap dampak ekonomi hijau terbukti secara empiris. Kontribusi utama penelitian ini adalah menyusun kebijakan pemerintah desa yang berfokus pada perilaku hijau dan kepedulian lingkungan guna mewujudkan keberhasilan SDGs Desa. Implikasi dari penelitian ini menekankan pentingnya kesadaran pemerintah desa terhadap konsep ekonomi hijau, yang perlu diintegrasikan dengan visi dan misi pemerintah desa.

ABSTRACT

Community The focus of the research problem is whether green governance has a significant role in its linkage to the green economy and sustainable development. Therefore, this study aims to examine the impact of green economy on Village SDGs, and empirically prove the role of green governance as a mediator in the relationship between green economy and the achievement of Village SDGs. The research method used is a quantitative approach through a type of survey research. The subjects of the study involved 636 village heads throughout Bali Province. Data analysis was carried out using factor analysis methods. The results showed that the green economy has a significant positive effect on the achievement of Village SDGs. Furthermore, the mediating role of green governance on the impact of the green economy is empirically proven. The main contribution of this research is to develop village government policies that focus on green behavior and environmental concern to realize the success of Village SDGs. The implications of this study emphasize the importance of village government awareness of the concept of green economy, which needs to be integrated with the vision and mission of village government.

1. INTRODUCTION

Low carbon development is one of the transitional strategies towards a green economy and sustainable development (Börsner et al., 2019; Mundaca et al., 2016). Low carbon development is also the backbone towards a green economy to achieve Indonesia's vision of advancing by 2045 and achieving zero emissions by 2060 (Börsner et al., 2019; Silaen et al., 2020). Transforming Indonesia's economy into a green economy is one of the strategies so that Indonesia gets out of the "middle income trap". Green economy and low carbon development will promote economic growth and improve social welfare while maintaining environmental quality (Bhochhibhoya et al., 2020; He et al., 2016). The economy in the future needs to evolve, bearing in mind that so far, the economy has only focused on profits for managers, companies without paying attention to the damage caused by the production process. This is known as a linear economy, and must be reduced to a circular economy (de Morias Lima et al., 2021; Jones & Wynn, 2019; Mishra et al., 2021). Stakeholder theory can be analyzed from an ethical perspective and a

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managerial perspective (Baah et al., 2021; Valentinov & Chia, 2022). Based on the stakeholder perspective, the company is understood as a series of relationships between groups with an interest in the activities that make up a business. These groups include shareholders, customers, suppliers, employees, creditors, communities and management who interact with each other to jointly create value for the company. This stakeholder perspective has been widely accepted in various disciplines, such as law, health, public administration, environmental policy, accounting and ethics (Bernstein et al., 2016; Roxas et al., 2020). Stakeholder theory theoretically emphasizes green economy strategies to achieve sustainable development goals (Herbohn et al., 2014; Ong et al., 2016). Eco-friendly economic transformation is a necessity. Support through all fiscal policy instruments is also needed to ensure smooth transformation (Han & Yoon, 2015; Ting et al., 2019). On the fiscal side, a form of support for green economic transformation, one of which is through the implementation of a carbon tax. However, in the context of a smaller government, such as a village, the economic problems are also different (Chang et al., 2017; Lozano et al., 2015). In order to facilitate communication in the village, the designation for all village development goals is Village SDGs. The SDGs diction is still used because it is concise, it can be familiar more quickly, even for the villagers themselves, rather than long and atypical formulations, for example the Village Level Sustainable Development Goals (Rasoolimanesh et al., 2023; Stukalo & Lytvyn, 2021). In the context of stakeholder theory, the achievement of government programs will be realized if supported by programmed stakeholder pressure such as green economy programs and supported by government policies in their implementation. This is the same as what was expressed by previous research namely that the announced economic program is capable of increasing the achievements of sustainable development (Foo, 2013; Suparmoko, 2020). This is the same as similar research which states that a green economy can influence sustainable development (Aldieri & Vinci, 2018; Loehr et al., 2021).

With focused development based on Village SDGs, it is expected to be able to provide results in the form of village development planning directions based on factual conditions (evidence) in the village (Alinsari et al., 2022; Permatasari et al., 2021). And secondly, facilitating the intervention of ministries/agencies, local governments (provincial, district/village) and the private sector to support village development (Kania et al., 2021; Larasdiputra et al., 2019). The current village SDGs challenge is Indonesia's climate change funding (Hall, 2019; Permatasari et al., 2021). A green economy strategy is needed in this context, but it needs to be supported through green based governance as well. Green-based here means village government governance that is oriented towards green programs which is called green governance (Lee, 2020; Ng, 2018). Green governance is an emerging field, attracting more and more attention from scholars and gradually becoming the focus of policy making of governments (Law et al., 2016, 2017). However, the development of green governance is often constrained by the unclear definition of the responsibilities of various subjects and the desire for capital from countries, enterprises and individuals (W. Li et al., 2018; Y. Wang et al., 2021). As a result, the current practice of green governance is often limited to the spontaneous green production, green management, green supply chain and green administration of a single subject (Bradley & Ziniel, 2017; Mattijssen et al., 2018).

Previous research states that the green economy program will succeed in increasing sustainable development achievements if it is supported by environment-based governance (Lin et al., 2019; Zhou et al., 2022). Other research states the same thing, namely that a green economy will be useful for sustainable development in villages if its application is in synergy with green or environment-based governance (Kuo et al., 2015; Z. Liu et al., 2021; F. Wang et al., 2019). Green governance based on open innovation is to break organizational boundaries, coordinate the relationship between multiple governance subjects, build the synergetic mechanism based on trust and contracts and explore the governance mode of open innovation to achieve the goal of sustainable development of human and nature (Mahmood & Orazalin, 2017; Masud et al., 2018). And the establishment of a conceptual framework for green governance is challenging, as it requires the application of relevant theories to green governance, identification of all subjects who affect and are affected by green governance, design of governance mechanisms and selection of governance modes. These conditions will balance the benefits of the economy, social environment and resources, but also minimize waste that can pollute the environment (Rounaghi, 2019; K. A. K. Saputra et al., 2021). Thus, whatever is used will be processed and reused as production input. Post-pandemic economic recovery can be used as a momentum for the government to implement aspects that are in line with the principles of sustainable development (Sustainable Development Goals/SDGs) (Rasoolimanesh et al., 2023; Stukalo & Lytvyn, 2021). SDGs is a global development agreement in 2015 that focuses on a sustainable development agenda based on human rights and equality, and aims to reduce poverty, inequality and protect the environment. Indonesia's development, which starts from the village, will be the right momentum for implementing the SDGs starting from the village (Alvino et al., 2021; Hall, 2019). Village SDGs are integrated efforts for economic, social, environmental, legal and community governance development at the village level. The Village SDGs

Goals are derived from the National SDGs Goals into 18 areas of development focus (Ge et al., 2021; L. Li et al., 2018). For villages in Indonesia, the localization of SDGs into Village SDGs is really needed. In fact, the Village SDGs are the main reference for the medium-term development of villages throughout Indonesia (Danoucaras et al., 2014; Sarga, 2023). Tested SDGs make it easy to measure development. The size itself is comprehensive towards aspects of the lives of residents and their environment (Silva, 2021; Stukalo & Lytvyn, 2021). Therefore, the localization of SDGs as Village SDGs makes the direction of village development clear and detailed in holistic goals. Localization of SDGs as Village SDGs covers all aspects of localization that have been carried out (R. Saputra & Widiansyah, 2022; Wiryani & Senastri, 2022). All the goals in the SDGs that have been Indonesianized in the Sustainable Development Goals, are then localized to the village level in the Village SDGs. To achieve the Village SDGs goals, a supporting economic strategy is needed, namely the green economy (Law et al., 2016; Pan et al., 2018). The green economy in planning documents has been included in the 2020-2024 RPJMN with three priority programs, namely improving environmental quality, increasing disaster resilience and climate change, and low carbon development (Knight, 2017; O'Neill & Gibbs, 2016).

The efforts of the Government of Indonesia to build a foundation for implementing a green economy are supported by several strategic policies (Ehresman & Okereke, 2015; Kenis & Lievens, 2016). This commitment is supported by budget allocations through APBN and Non-APBN schemes in financing green economy programs. During the pandemic, inclusive green economy programs have continued to be carried out in line with the National Economic Recovery to build a strong, growing and sustainable Indonesian economy (Law et al., 2016; Pan et al., 2018). In the context of research related to the green economy and the SDGs stated that the green economy strategy has a significant positive effect on the achievement of sustainable development (Caputo et al., 2021; Rosati & Faria, 2019). However, several other studies state that green economic programs based on stakeholder theory do not have a strong influence on sustainable development (Rasoolimanesh et al., 2023; Stukalo & Lytvyn, 2021). This also conveys that, the use of "green" narratives is more to gain legitimacy, not for the reality of sustainable development achievements (Silva, 2021; Stukalo & Lytvyn, 2021). In several studies, it was stated that a green economy strategy in realizing *Net Zero Emissions* through low-carbon development requires a very large investment. Because to make an energy transition, awareness is needed to switch to using efficient and environmentally friendly products, preparation for migration to *green jobs*, as well as the government's full support for green programs. Previous states that the government's role is very important in the green economy movement to achieve sustainable development (Rounaghi, 2019; K. A. K. Saputra et al., 2021). Other research states the same thing, namely that to achieve sustainable development in villages, it requires a strong synergy of green economy strategies with "green" governments (Manurung et al., 2022; Wibowo et al., 2023). Therefore, in the context of this study it is stated that green governance can mediate the influence of the green economy on the achievements of sustainable development programs in villages (Christ & Burritt, 2017; Liao & Khan, 2022).

This research is based on stakeholder theory which is given to the support of stakeholder pressure variables for the implementation of a green economy in Indonesia and the principles of SDGs in villages. The problem of this research is that the implementation of SDGs principles in villages is influenced by the green economy program movement by the government (Hall, 2019; Rubio-Mozos et al., 2020). Thus, the purpose of this research is to examine and analyze the mediating role of green governance on the effect of green economy on sustainable development in villages (Mathevet et al., 2018; Primmer et al., 2015). The originality of the research lies in the research variables that use green governance, green economy and village SDGs which have never been raised in the context of economics and accounting research. In addition, the novelty of the research is in the research model and variables (Chaudhry & Amir, 2020; Gunarathne et al., 2021). Also, the big concept of SDGs which is localized at the village level in Indonesia. The contribution of this research is given to stakeholder theory which places pressure on stakeholders in the form of implementing green economy programs and SDGs in villages (Ludwig & Sassen, 2022; Naciti, 2019). A practical contribution is made to the village government to be more committed to implementing sustainability programs and concentrating on green programs, so that the achievement of village SDGs is in accordance with the goals and expectations for the welfare of the common community (Permatasari et al., 2021; Rasoolimanesh et al., 2023; Stukalo & Lytvyn, 2021). However, it should be recognized that this study has limitations, such as methodological limitations or generalization of findings. Therefore, the recommendation for future research is to conduct a more in-depth analysis related to certain aspects, such as the social or economic impact of implementing the Green Building program in the village.

2. METHODS

This study uses a positivism approach. The procedure used is a survey technique. The research subject is the village government organization, but in the context of this research it is represented by the village head as the power user of village finances and policy makers in the village. Data collection techniques with the help of a list of questions or questionnaires. The population in this study were village heads who received village funds in Bali Province as many as 636 villages. The Krejcie-Morgan table is used to obtain the number of samples in a survey with the aim of estimating the proportion and it is not known what proportion of the population is used as the basis for calculating variance (Krejcie & Morgan, 1970). So, in this study with a total population of 636 villages, a sample of 242 villages in the province of Bali was used. Primary data collection was carried out using a survey method, namely a *self-administered survey*, in which respondents filled out the questionnaire independently without supervision from the researcher. This study used a *pilot study* to test the feasibility of the questionnaire, whether the questionnaire was understood by the respondents or on the contrary the respondents did not understand the questions on the questionnaire. The pilot study was conducted on 30 lecturers at Warmadewa University because the researchers assumed that the lecturers had sufficient quality and competence to hold positions as village heads and knew about the concepts of green economy, SDGs, and green governance, and the results stated that the research instrument questions were valid and reliable, so that it can be continued to be used for research with the actual population. The data in this study were analyzed using *Partial Least Square (PLS)*. PLS is used because it can simultaneously test the measurement model as well as test the structural model. The measurement model is used to test the validity and reliability, while the structural model is used to test causality, namely testing the hypothesis with a predictive model.

3. RESULTS AND DISCUSSIONS

Results

The results of the descriptive statistical analysis describe the respondents' answers to each statement/question of each research variable. The basis for interpreting the average score of each indicator is also equipped with the frequency of the respondent's answer score for each item. Based on the average value, the respondents' perceptions were interpreted using five (5) Likert scale categories. Each scale has a gradation of ratings from very negative to very positive as outlined in the answer choices to the questionnaire. The results of this study is presented in Table 1, Table 2, and Table 3.

Table 1. Green Economy Model Indicators and Measurements

Indicators/Items	Code	Pearson Correlation	Cronbach's Alpha
Sustainability performance	X1.1	0.812	0.892
Employee welfare	X1.2	0.658	
Socioeconomic justice	X1.3	0.790	
Invest in the environment	X1.4	0.715	
Participation in local communities	X1.5	0.874	
Environmental accountability	X1.6	0.614	
Sustainable production	X1.7	0.540	
Integrated with government regulations	X1.8	0,709	

Table 2. SDGs Village Model Indicators and Measurements

Indicators/Items	Code	Pearson Correlation	Cronbach's Alpha
Village without poverty	Y1.1	0.702	0.902
A village without hunger	Y1.2	0.808	
Prosperous healthy village	Y1.3	0.690	
Village women's involvement	Y1.4	0.685	
Clean and renewable energy village	Y1.5	0.734	
Village economic growth is evenly distributed	Y1.6	0.704	
Environmentally conscious village consumption and production	Y1.7	0.650	

Indicators/Items	Code	Pearson Correlation	Cronbach's Alpha
Village of peace and justice	Y1.8	0.691	
Partnership for village development	Y1.9	0.700	
Dynamic village institutions and adaptive village culture	Y1.10	0.802	

Table 3. Green Governance Model Indicators and Measurements

Indicators/Items	Code	Pearson Correlation	Cronbach's Alpha
Regulation and Enforcement	M1.1	0.702	
Civic Engagement	M1.2	0.808	
Fundamental Environmental and Social Rights	M1.3	0.690	
Access to and Quality of Justice	M1.4	0.685	
Air Quality and Climate	M1.5	0.734	
Water Quality and Resources	M1.6	0.704	0.902
Biodiversity	M1.7	0.650	
Forestry	M1.8	0.691	
Oceans, Seas, and Marine Resources	M1.9	0.700	
Waste Management	M1.10	0.802	
Extraction and Mining.	M1.11	0.750	

The results of testing the validity of the research instrument can be seen in the value of the Pearson correlation by comparing the r table at $DF=N-2$ and a probability of 0.05. The DF value in this test is $137-2=135$, the r table for DF 135 is 0.1411, so if the Pearson correlation value is above that value, then the question item is declared valid. Based on the results above, all question items are declared valid and can be used in a wider research sample. Based on the coefficient value of C Ronbach's alpha, this research instrument has a value of ≥ 0.6 , so it is declared reliable or consistent, so that the research instrument can be used for research and is consistent. There are two hypotheses in this study, the first is called hypothesis one which aims to find out whether the green economy has a significant effect on village SDGs and the second is called hypothesis two to find out whether green governance mediates the effect of green economy on SDGs. The criteria for testing the direct effect hypothesis state that if the path coefficient is positive and the t statistics value $\geq t$ table (1.96) then it is stated that there is a positive and significant influence of exogenous variables on endogenous variables. Testing the indirect effect hypothesis is carried out with the aim of testing whether there is an indirect effect of exogenous variables on endogenous variables through intervening variables. The results of hypothesis test of direct effect presented in Table 4.

Table 4. Hypothesis Test Results (Direct Effect)

Influence	Path coefficient	T statistics	p-values	Information
$X \rightarrow Y$	0.335	4.598	0.002	Significant
$X \rightarrow M$	0.316	4.241	0.000	Significant
$M \rightarrow Y$	0.351	4.137	0.000	Significant

The green economy variable has a positive and significant influence on the SDGs variable, with a t -statistic value greater than t -table ($4.598 > 1.96$), and p -values smaller than α ($0.002 < 0.05$). A positive coefficient indicates that increasing the green economy variable can significantly increase the SDGs variable. The green economy variable has a positive and significant influence on the green governance variable, with a t -statistic value greater than t -table ($4.241 > 1.96$), and p -values smaller than α ($0.000 < 0.05$). A positive coefficient indicates that an increase in the green economy variable can significantly increase the green governance variable. The green governance variable has a positive and significant influence on the SDGs variable, with a t -statistic value greater than t -table ($4.137 > 1.96$), and p -values smaller than α ($0.000 < 0.05$). The positive coefficient indicates that increasing the green governance variable can significantly increase the SDGs variable. The results of hypothesis test results of indirect effect is presented in Table 5.

Table 5. Hypothesis Test Results (Indirect Effect)

Endogenous Variables	Intermediate Variable	Exogenous Variables	Coefficient	T statistics	p-values	Information
Green Economy	Green Governance	SDGs	0.318	4,824	0.000	Significant

The indirect effect of the green economy variable on the SDGs variable through the green governance variable is significant, because the direct effect of green economy on the SDGs, and green governance on the SDGs is significant and with a p-value smaller than α ($0.000 < 0.05$). So it can be concluded that the green governance variable is a mediating variable for the influence of the green economy variable on the Village SDGs variable.

Discussion

In implementation until 2030, villages can choose one or several of the 18 goals to be achieved in the Village SDGs. The Ministry of Villages, Development of Disadvantaged Regions and Transmigration will provide guidance for achieving the chosen goals, for example villages without poverty and hunger. In this way village stakeholders and residents can more easily imagine the direction of activities to achieve development goals and also how to effectively use village funds to support efforts to achieve the intended goals. national priority programs according to village authorities which include village data collection, mapping of potential and resources, and development of information and communication technology, development of tourist villages, strengthening food security and prevention of stunting in villages, and inclusive villages (W. Li et al., 2018; Masud et al., 2018; F. Wang et al., 2019). The priority conditions for village funds for SDGs are in line with policy programs in the land sector, including peat restoration, mangrove rehabilitation, and preventing deforestation to become agricultural land. Policy in the waste sector, including waste management through a circular economy (Law et al., 2016; Rasoolimanesh et al., 2023; Stukalo & Lytvyn, 2021). Policies in the fiscal sector include implementing a carbon tax and eliminating energy subsidies completely by 2030. Policies implemented in the energy and transportation sector, for example by switching to electric vehicles up to 95% of total vehicles and using New and Renewable Energy approaching 100% in 2060.

Human actions can determine the future course of the climate. This of course gives a glimmer of hope that every action, action, and step taken by each individual plays an important role in reducing CO2 emissions and determining the direction of climate change going forward (Fernando & Hor, 2017; K. A. K. Saputra et al., 2022). Therefore, as well as in order to maintain the momentum of economic growth, Indonesia needs to hurry to implement a green economy transition that prioritizes low-carbon development that is inclusive and just in order to maintain the nation's sustainability. The results of the study are in line with (Bößner et al., 2019; Caputo et al., 2021; Meng et al., 2014; Silaen et al., 2020). Stakeholder analysis is an effective tool for the discussion of green governance subjects. This tool can answer a series of questions on the participation of governance subjects and the driving force and effectiveness of participation (W. Li et al., 2018; O'Neill & Gibbs, 2016). Various organizations and social groups are involved in green governance, including the enterprises, government, social organizations and the public (Mahmood & Orazalin, 2017; Masud et al., 2018). These stakeholders influence green governance through the relationship of equality, voluntariness, coordination and cooperation, and the subjects jointly promote the realization of the goal of green governance (H. Liu et al., 2021; Soewarno et al., 2019). In the context of open innovation, multiple subjects identify each other and jointly catalyze green governance innovation methods with large-scale potential, which ultimately leads to effective solutions to resource and environmental problems (Cooke, 2015; Debbarma & Choi, 2022). Nature, as a participant of green governance, is also an important governance subject, which is generally represented by the government or the interest subject that contributes the most to promoting sustainable development (Ibrahim et al., 2020; W. Li et al., 2018). Due to the diversification and complexity of governance subjects, green governance costs have become more complex, including decision costs, supervision costs and incentive costs that are formed in the process of green governance (Muganyi et al., 2021; Xu & Zhu, 2022). To open space for the creation of green governance, there must be a transition from a new perspective to biocentrism. This means that a healthy and balanced ecologically clean environment requires the growth of a practical governance paradigm (Debbarma & Choi, 2022; F. Wang et al., 2019; Xu & Zhu, 2022). The realization of policies on rural governance through the concept of green governance can be done in two forms. First, the logic of respect for nature, adequacy, interdependence, sharing of responsibility and justice among all human beings (Epstein & Darpö, 2013; Epstein & Kantinkoski, 2020). Second, the integrated ethics of global and local citizenship which emphasizes transparency and accountability in all its activities affects environmental integrity (Chofreh & Goni, 2017;

Nawaz & Koç, 2018). Based on these two concepts, laws and government regulations can go hand in hand with ecological management rights and green governance in rural development in Indonesia (Mahmood & Orazalin, 2017; Masud et al., 2018). By changing the outlook from economic and green technology-based rural development to biocentrism, the market system which is used as an indicator of progress in the rural economy can be suppressed (Ardito & Dangelico, 2018; Hartmann & Vachon, 2018). So that community and environmental rights are of paramount importance in managing sustainable villages as risk management due to the impact of wrong rural governance that causes disasters and the large social and environmental costs of the resulting impacts (Perdana et al., 2020; Ramprasad et al., 2017). In addition, ecological management and the human rights movement in support of green governance are important platforms as campaign tools (Barragán & Lazo, 2018; Batista et al., 2020). The goal to be achieved is to raise public awareness to encourage government policies that care about environmental management in rural areas as the basis for citizen education in creating a respected legal framework to affirm everyone's right to a clean and healthy environment (Cooke, 2015; F. Wang et al., 2019). Thus, the transition to a new paradigm change in realizing green governance is to create an ecological government, not a static government, only based on an economic paradigm based on green technology (Chang et al., 2017; Lozano et al., 2015). So that the environment gets just like humans who get the opportunity to access housing that is livable and environmentally friendly.

Based on the research results, it is empirically clear that green governance mediates the effect of green economy on village SDGs. This shows that village SDGs can be achieved and implemented if there is synergy between the green economy program and green governance. The results of this study support previous research from previous research (Debbarma & Choi, 2022; Ibrahim et al., 2020; Masud et al., 2018). Thus, rural sustainable development in achieving green governance must create a view of legal and policy buildings that can encourage ecological ethics in rural areas. Until now, it can be seen that the legal structure in village management has enlarged the economic space as a consequence of village development policies (Bradley & Ziniel, 2017; Mahmood & Orazalin, 2017). Laws and economic policies dominate the direction of village growth (Bradley & Ziniel, 2017; Mattijssen et al., 2018). In this way the rapid growth of the village is due to the harmony of broad environmental development (Kuo et al., 2015; F. Wang et al., 2019). One of the building policies that support green governance in law and policy development in rural areas is the application of the Green Building program as a model of ecological balance (Masud et al., 2018; F. Wang et al., 2019).

4. CONCLUSION

Based on the description of the results of the research and discussion, it can be concluded that the green economy has a significant effect on Village SDGs, and empirically proves that green governance mediates the influence of green economy on Village SDGs. Efforts to realize the SDGs must begin with a transition to change perspectives from a green economic growth orientation to green governance as a logical consequence of maintaining a balance of sustainable rural development. The realization of an ecosystem-based environment must be made up of rules in the form of laws that give rise to policies to encourage the coordination of stakeholders to support policies and achieve shared commitment as the first step in establishing a policy system. Thus, the policies that emerge can accommodate every element of interest to unify the development of an advanced, orderly village system as well as environmental balance that goes hand in hand with rural economic progress and the increasingly complex dynamics of village community life. The urgency of the SDGs is to end poverty, reduce inequality and protect the environment. The Indonesian government's quick response to the implementation of the Global SDGs is outlined in Presidential Regulation Number 59 of 2017 concerning the Implementation of Achieving the Sustainable Development Goals. The implication of this research is to emphasize awareness of the village government regarding green economy, through green governance which is integrated with the vision and mission of the village government. Green commitment has become an obligation for all parties to create a triple bottom line and lead to the sustainability of the earth and life.

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