




**THE STUDY ON PHYSICAL AND NON-PHYSICAL IMPACT OF DANA
DESA: CASE STUDY ON OEMASI VILLAGE**

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Abstract

In spite of any obstacles, several evidences have showed that the Dana is impactful. The impactful objects want to point is all pertinent to physical developments and that of non-physical one. In addition, various outputs of public facilities in the village have set forth easiness for village community or at least improving their quality of life. Judging the impactful objects will be the extent of this research. In these regard, focused in Oemasi Village, Nekamese Kupang, Nusa Tenggara Timur Province as research object, such impacts would be measured by reading documents related and making interviews directly to the key informants. In addition, for making sense the data then the qualitative analysis is helpful for the reason, it can also find other aspects related with all village affairs.

Keywords: *village administration, accountability, Dana Desa, public expenditure, physical and non-physical development, deliberation.*

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INTRODUCTION

History has been bringing villages in Indonesia into a new significant shift. As a result, the shift has been putting the village on the position in accordance with the ideals of local autonomy at the same time. Such ideals will have to get the village to become a sub-system of state administration. In this regard, there must be happening mutual encounter between legal and economy, regulation and development because of the change. As it witnesses currently, economy affairs in villages, for example, are unable to move independently outside legal requirements. Both legal and economy should go hand in hand with making all village problems more approachable. It means that despite of much more opportunity to manage itself independently, accountability of village administration is necessarily in it.

Development is right but accountability is obligation. By allocating of what so-called *Dana Desa* (or the *Dana* for further in this paper), Indonesia administration under Joko Widodo presidency factually have been fulfilling the right of development from outskirts of the country. Such a step is reasonable because of an essential form of the state protection and empowers commitment to the village areas.

In this regard, we can highlight the *Dana* allocated for East Nusa Tenggara Province. Despite it is experienced variably, as it is highlighted in the Table 1. 1., in fact since 2015 to 2018 all regencies, 21 in total of East Nusa Tenggara Province has received it. The data addressed are showed as follow:

1. In 2015 there are 2.950 villages received 812.875.564.000 IDR.
2. In 2016 there are 2.996 villages received 1.849.353.802.000 IDR.
3. In 2017 there are 2.996 villages received 2.360.353.320.000 IDR.
4. In 2018 there are 3.026 villages received 2.549.545.916.000 IDR.

The *Dana* allocated also appears variably in amount for every village. For example, in 2016 and 2018 higher distribution is for villages where in South Central Timor and that of Belu and Sabu Raijua Regency are located, whereas in 2015 and in 2018 lower distribution is for those where in Sabu Raijua and that of Sumba Regency are located.

In addition, the data shows too an interesting phenomenon. It wants to say that villages amount in several regency's experience changing in five years concerned. It is able to assume that such changes pertaining to the allocation and distribution of the *Dana*.

Table 1. The Dana Channeling Realization of East Nusa Tenggara Province 2015-2018 Fiscal Year (Budget in thousand rupiah)

No	Year	Year 2015		Year 2015		Year 2015		Year 2015	
		Regency	Village	Budget	Village	Budget	Village	Budget	Village
1	Alor	158	42,780,821	158	95,965,765,000	158	122,521,750,000	158	139,899,534,000
2	Belu	69	19,579,257,000	69	43,936,109,000	69	56,138,712,000	69	451,173,000
3	Ende	255	67,298,428,000	255	150,950,201,000	255	192,723,464,000	255	175,257,121,000
4	East Flores	229	60,703,668,000	229	136,176,452,000	229	173,327,230,000	229	155,311,387,000
5	Kupang	159	44,657,895,000	159	100,747,452,000	159	128,306,880,000	160	136,520,446,000
6	Lembata	144	38,765,895,000	144	86,963,847,000	144	110,907,914,000	144	114,468,459,000
7	Malaka	127	34,658,212,000	127	77,757,806,000	127	99,246,629,000	127	95,196,646,000
8	Manggarai	145	40,800,442,000	145	91,552,519,000	145	116,291,529,000	145	125,785,322,000
9	Alor	164	45,001,552,000	164	100,959,796,000	164	128,604,797,000	164	127,895,447,000
10	East Manggarai	159	43,897,626,000	159	98,520,263,000	159	126,092,079,000	159	160,856,109,000
11	Nagekeo	97	26,514,050,000	97	59,485,385,000	97	76,055,147,000	97	75,953,714,000
12	Ngada	135	36,127,922,000	135	81,041,776,000	135	103,592,403,000	135	96,524,287,000
13	Rote Ndao	82	23,228,248,000	82	52,124,542,000	82	66,765,336,000	112	91,824,992,000
14	Sabu Raijua	57	17,106,693,000	57	38,339,399,000	57	49,314,143,000	58	63,498,620,000
15	Sikka	129	37,106,693,000	129	912,422,346,000	129	116,353,321,000	147	125,012,694,000
16	West Sumba	147	40,665,589,000	147	41,812,114,000	147	53,562,395,000	63	67,192,170,000
17	South West Sumba	63	18,631,166,000	63	110,292,255,000	63	140,630,968,000	173	186,636,451,000
18	Central Sumba	65	18,745,657,000	65	42,063,518,000	65	53,994,179,000	65	59,271,547,000
19	East Sumba	140	39,135,917,000	140	87,753,294,000	140	112,135,438,000	140	108,473,996,000
20	South Central Timor	266	73,623,173,000	266	165,175,583,000	266	210,759,238,000	266	233,686,745,000
21	North Central Timor	160	43,016,882,000	160	96,493,772,000	160	123,029,768,000	160	137,831,056,000
TOTAL		2,950	812,045,786,000	2,950	2,670,534,194,000	2,950	2,360,353,320,000	3,026	2,477,547,916,000

Source : Village Community Empowerment Agency

It is likely to happen because of tactical decision by local agency in the level of regencies which needs to take much more money allocated for villages in its areas. They

assumed that the more villages in a number, the more amount of finance they get.

Despite the change of four villages tend to increasing, rather odd with one village italicized because of downward trend in its

amount. But, alas, the problem falls so far beyond our capacity to reach. In order to answer it, it needs more in-depth research in such an area.

Moreover, if we pay more attention in the data, the condition differs from other sixteenth, villages. They appear remain unchanged since 2015 to 2018. The villages in question are Alor 158 villages; Belu 69 villages; Ende 255 villages; East Flores 229 villages; Lembata 144 villages; Malaka 127 villages; Manggarai 145 villages; West Manggarai 164 villages; East Manggarai 159 villages; Nagekeo 97 villages; Ngada 135 villages; Middle Sumba 65 villages; East Sumba 140 villages; South Central Timor 266 villages; North Central Timor 160 villages.

In keeping with the latter data, there has still no answer why the changes not happened. But it may be assumed regarding anthropology and sociology constraints or burden. For details of East Nusa Tenggara distribution of the *Dana* see Table 1.

Nevertheless, the extent of this study is limited. It means that instead of making evaluation to all villages listed earlier, the study will take one location in Kupang to gauge the impact of the *Dana* in the village development. There are two impacts during the *Dana* operated or implemented which would have become as a research object. They are physical and non-physical.

Impacts itself are measurement of village administration accountability. Are there the changes they experience? How is its management? How decision-making processes is taken? Is there deliberation? These questions asked are pertinent to law based-execution of the *Dana*. Nothing outside could be executed but on the direction of law and regulation. It is because of the clarity which is always to demand in laws and regulations.

In other words, village administration should be accountable. Terminologically, accountability is “a situation in which someone is responsible for things that happen and can give a satisfactory reason.” (dictionary.cambridge.org). It is deniable that it will have to deal with the nature of law itself. Law, as Galian (2017) says, “the enterprises of subjecting human conduct to the governance rule.” (p. 32). In this regard, law and regulation is the direction of appropriate and/or inappropriate decisions. In other words, the *Dana* should have to be realizable properly and suitable with the plan targeted.

Therefore, village administration should have to elaborate all their ability in such away accordingly. At any rate their innovation thought and attitude is meaningful so far as in accordance with law and regulation direction. It is meant to say that dealing with rightly

mechanism is obligatory in order to revitalize all the resource in village.

This description meant for effectiveness which is pertaining to three following things *i.e.* quantity, quality, and time precisely. It meant to say that it is necessary to identify the type of activity according to the needs of the local community by pay attention to the quantity and quality of public services existing. It consists of development of village facilities and infrastructure, basic social service, and village economic facilities (Buku Saku Dana Desa, 2014)

Based on the nature of the *Dana*, the operation should have been involved regency administration as an upper stage agency. The assignment of the said agency is to adapt the instruction of central administration in allocating the *Dana* for all villages around its area (PP/08/2016). In allocating them, it should have to keep in their mind that all things related to the implementation have to generate income, expenditure, financing and village good governance (Anon n.d.) (Law No. 06/2014).

The nature of the *Dana* itself is public expenditure. It is asserted by the flow sourced from the APBN (*state budget for revenue and expenditure*) which is allocated to the village affairs. The transfer is to be done through APBD (*local budget for revenue and*

expenditure). For more specifically description, the *Dana* distribution mechanism is divided into two sections. The first is the transfer mechanism from the APBN to the RKUD (*general regional treasury account*). The second is the transfer mechanism from the RKUD to the village treasury. The *Dana* itself is used for governance, development, stewardship, and empowerment in village area (Law No. 06/2014; PP No. 08/2016).

Speaking of village decentralization is speaking regarding its existence in Indonesian national unity with whole its historical existence and roots. But regarding government expenditure and revenue, it needs clarity of policies to point the manifestation of state admission towards village position and existence regarding its autonomy. Strong understanding came up from such emphasizes that only villagers themselves will know their interests and needs, not the outsiders. Villages in term of administration have right to manage its area widely, regulate and manage its community, enforce administration affairs based on its right to suggestion. This emphasizes the possibilities of autonomy for building community life order benefits for villagers. In these affairs, villages have opportunities to execute all on behalf of and with regard to regencies and provinces authorities. In another word, the regencies and provinces could deliver administration affairs directly increase service benefits for villagers. Still in the same perspective, village legal

unitary areas where have self-regulating. In this regard, the benefit for villagers is the first and foremost reason of state admission as indicated and required by the presence of several laws and regulations regarding villages. (Law No. 06/2014; Buku Pintar Dana Desa, 2017).

Our concern is in the countryside because the village is the gate of a country. The concern we meant to be that of fiscal policy that supports the strengthening of rural areas. In other words, fiscal should be highlighted by considering the village as the basis for decentralization. This step is related to support for village income and expenditure (Situmeang 2021; Sudewa and Fahreza 2021)

The research would indicate the discrepancy between public and employee expenditure in Oemasi village in which public expenditure bigger than that of employees. And at the same time it is found also that physical budget bigger than that of non-physical or empowerment. Many studies have been revealing the important of budget for village as values and support for the progressiveness of development in village in question. But this study specifically emphasizes on the utility of the *Dana* financing the development of Oemasi village. This research position would be affirmed in (Anne Sere and Choga 2017) that have been attributing the importance of public expenditure for adding values in all areas of activity. Regarding this opinion researcher specify two activities *i.e.* physical and non-physical or empowerment. In

addition to that the research wanted to show the importance of public expenditure and that of employees. In this regard this research wanted to see specifically from (Situmeang 2021) in which signifies more specifically the reason poverty found larger in rural area. In other word because of poverty conditions rural area should take much more attention than that of urban area. However, government involvement is more structural rather than that of individual. Such circumstances have to be considered so that decentralization which has been carried out is the right way to help problem in village or rural area. So doing, the importance to such ideals are in emphasizing on the public expenditure rather than that of employees. (Darsono, Saputra, and Abdullah 2021)

Tresch (2014) pointed out the government as the important agent of the public sector. It meant to government budgeting will always depicted government role and responsibility. It is saying so because of public sector pertinent to the government's economic policies to address the economy condition faced by society include villagers. This means whether the government really sided with the community in promoting its economy. In this regard, there are two theories of government policy that is normative theory and that of positive one. (Ahmed 2010; Chatterjee and

Chattopadhyay 2015; Mendoza, Lau, and Castillejos 2018)

Norms are government work direction. Therefore, normative theory will emphasize whether the government works based on norms that are widely applicable and accepted by the community. Normative considerations are very meaningful, especially for a country with a very high level of plurality like Indonesia. It is plural in ethnic, religious and racial diversity and whatever. Even the diversity is found in the village or rural community as the smallest element of society. While positive theory considerations from the public sector suppress incentives. This means that the policies taken by the government are carried out without considering the resulting effects; whether it is in accordance with the norms prevailing in one society or not.

In the case of Indonesia, the governance of public expenditure, for example, is elaborated by Jaelani (2018). He described public expenditure as distribution made by the central government and transferred to the regions, and more specifically the *Dana* as in this research concerned. The government runs this distribution system with the intention that fiscal policy can also be felt in the regions which of course cannot be separated from the ideals of local autonomy. This means that fiscal policy must have an impact on people's welfare

and be able to overcome problems such as poverty, welfare inequality, and moreover others. Public expenditures in fiscal management in Indonesia have been seen as a very effective way to increase the income of the community as a whole, including in rural areas. (Muhrayani, Kusumawati, and Mediaty 2021)

The central government allocates the *Dana* but local and village governments run it creatively based on local contexts in the village. Nevertheless, stick to the regulations and guidelines handed down from the ministry. From the readings that developed above, everything is seen from a central or top-down perspective. Meanwhile, this research looks at the perspective of villages, bottom-up perspective that respond to central government assistance with rural good governance. The rural good governance intended relates to allocations, priorities, evaluation mechanisms and so on.

Allocation

Term allocation meant to explain things and human activity. Both meaning of definition, things and human activity, can refer to lexical meaning:

“An amount or portion of a resource assigned to particular recipient . . . the action or process of allocating or distributing something more efficient allocation of resource.” (Oxford

Langguae and Google English Dictionary).

It is doubtless that the policy of the *Dana* is as parts of the ideal of equity development and the formulation exists in how the *Dana* manage with aiming at the equality of villages finance ability for financing its needs. In allocation it all participants, from central to village administration involve as agents of creativities concerning finance planning and utilization.

Practically the distribution of village finance is transferred from the government level of regency to that of village through village treasury. The allocation of is part of what so-called Central and Regional Fiscal Balance Fund (*Dana Perimbangan Keuangan Pusat dan Daerah*) taken in by regency administration. The *Dana* would be counted and allocated with concerning the number of village population, poverty rate, an area, and geographic difficulties. With such a transfer it could overcome poverty and discrepancy of inter village development by thrusting village economy and strengthening villagers as the subject of development. (Indonesia Ministry of Finance, 2017).

The allocational issues in the *Dana* management meant to equity. In the level of village self-regulating by mean of thought, force and skill is the key of their success. This successful record that is achievable asserted

the goal of the *Dana* that is to increase people prosperity and affluence towards more effectively and efficiently. It means that successes can be determined by how long the utilization of the *Dana* suitable to the goal wishes to be achieved and whether such an achievement is executed more efficiently and effectively. The utilization of the *Dana* wishes to be achieved so long as the target of utilization compatible with the goal of implementation.

Priority

Village self-regulating is in line with the idea of RPJMN 2015-2019. So long as following the idea, it holds some consequences for the *Dana* management. Here are several points of principles allowable *inter alia*: prioritize rights and interests of all citizens in village without discriminating (*justice*); prioritize to urgent interest of largely villagers (*needs priority*); prioritize to the right-scaled village for suggestion (*village administration*); consider to community initiative and creativity (*participation*); consider with the independently process by utilizing village natural source, force and thought as well as skill of village people and local genius (*resource-based elf-management*); consider with typically village circumstances geographically, sociologically, anthropologically, economically and

ecologically as well as village change, grow and development (*village typology*). In short, physical infrastructure and non-physical are priority (Law No. 19/2017).

Village deliberation is power for all affairs and policy making process. Hence, despite of priority discretion has always been possibilities it is acceptable only so long as being made in deliberation process. One note should be inserted here that because of duplicate, all aspects and affairs touched to people interest and needs are allowable, except village head and staffs' special wage. (Indonesia Ministry of Finance, *Buku Pintar Dana Desa: Dana Desa Untuk Kesejahteraan Rakyat 2017*, pp. 43-46).

All instruction of one year implementation such as income and expenditure are collected in what so-called *APBDesa (Village Revenue and Expenditure Budget)*. The collection contains regulation to regulate village income, expenditure, and financing. The collection and other regulation will always be done local village head together with BPD (*village consultative body*) every year. The collection is the foundation of village administration accountability of The *Dana* management.

The components of the *Dana* based on regulation consist of several items such as *income, expenditure, cost, plot and role* which is in line with *APBDesa* arrangement. Total income is estimates measurable, achievable

and lawful. At the end all process will be evaluated by higher authority in the level of district and regency consecutively (Permendagri Nomor 133 Tahun 2014).

Evaluation Mechanism

The village secretary (*Sekdes*) submitted the draft of village regulation on *APBDesa* to the village head and consecutively the village head submitted to the BPD (*Village Consultative Body*) for discussion and mutual agreement. The process should have been no later than October of the year concerned. All village revenues and expenditures in the context of implementing village administration are carried out through the village treasury account. Especially for villages that do not yet have banking services in their territory, the arrangements are determined by the regency administration. All village revenues and expenditures must be supported by complete and valid evidence.

The *Dana* are managed by the village treasurer. In the process of management, books closing is carried out orderly at the end of the month. After that, the use of funds is carried out through an accountability report. Regarding the process aimed at, the village head submits a report on the realization of the *APBDes* implementation to the regent. The first semester report is in the form of an *APBDes* realization report submitted no later than the

end of July of the year concerned. Meanwhile, at the end of the semester report is submitted no later than the end of January of the following year. In relation to the allocation of village funds, it conveys its accountability to the regent at the end of each fiscal year. The district government or regency administration through joint deliberation at the district level is obliged to supervise and supervise the distribution of funds, distribution of regional taxes and levies to villages.

RESEARCH METHOD

Through qualitative research we can cover the results of this study with a number of important achievements that is obtrusive. Several factors can be included simultaneously, such as cultural complexities and social problems, which can be linked to program evaluation. In addition, the effectiveness of policies can be juxtaposed with giving meaning to policies that are oriented towards humanity and justice, for example Denzin and Lincoln (2018).

The possibility as said above occurs because of the nature of qualitative research that intersects with a phenomenological approach. The phenomenological approach relies heavily on awareness and deep understanding of human experience in space and time. That is, how humans experience a situation of poverty and experience a change can be read through

this phenomenological approach. This possibility is increasingly opened by the existence of case studies that focus on one unit of analysis which in this case is a group or village organization that manages the funds. Qualitative research is holistic which can be managed fairly, including beginners. Case studies allow for in-depth examination because they do not examine a large number of settings with a broad scope but through gathering a more limited perspective. But here the ability of a researcher to transfer what is observed directly through field work, data collection and analysis is very reliable (Bhattacharya 2014).

One possibility of openness to other qualitative research is as stated by Saldana in the same book, namely systematic evaluation. This systematic evaluation can be made of an organizational program or policy through which its excellence and effectiveness can be measured and described. In addition, this method is also very open to involving stakeholders as part of the evaluation. Their involvement can help because it is through their involvement that their views on the program are very likely to be improved in the future. Therefore, the attitude of the researcher is to recommend in the form of constructive offers for praxis improvement (Bhattacharya 2014).

It is undeniable that there are always limitations in data collection methods. However, this limitation can be overcome by using additional methods. Lenses or filters that a researcher can use are symptoms that can be observed during social interactions at the research site, such as focusing on the actions and reactions of informants. This means that with the reactions they give researchers can imagine and feel in their minds that something is experienced as good or bad. Therefore, to compensate for the limitations of data collection, interviews and a flexible process of interaction are needed during the interview so that information and 'reports' will emerge to researchers about what is and is going on in their minds. Accordingly, qualitative research should not ignore numerical data completely. However, numerical data can still reveal patterns of social action that help researchers to conclude their hypotheses. Keep in mind that numerical-based research, or quantitative research is not dominant in qualitative descriptions. Therefore, quantitative data only serves to support, not the other way around to be the main one. This is intended so that the research can describe the facts and characteristics of the research object accurately and systematically so that the object is easy to describe. (Bhattacharya 2014)

As has been said earlier, this research was carried out in Oemasi village, Nekamese

District-Kupang-NTT. Research location was chosen because of financial limitation and the location is affordable as well as needn't spend too much cost of research. Nevertheless, even though affordability village chosen as research location still limited in its facility and infrastructure.

The qualitative data in this research is a general description of the object of research such as interviews with informants who are competent in utilizing the *Dana* and the state of its facilities and infrastructure. Meanwhile, the quantitative data described are the Realization of Village Fund Distribution in East Nusa Tenggara Province for the 2015-2018 Fiscal Year, as well as Infrastructure and Non-Infrastructure Activities for the Use of Village Funds in East Nusa Tenggara Province for the 2017 Fiscal Year.

In this study, primary data were obtained through direct interviews with informants such as the Village Head, Village Supervisory Board (BPD), Village Secretary, TPK Chair, and Community Leaders who were directly related to utilizing the *Dana* both in physical development and non-physical development. While, secondary data were obtained from important documents related.

Method of Data Collecting

Observation. It includes monitoring attention to an object using all senses. In this study,

researcher observed directly how the implementation of the vision and mission, and participatory implementation was carried out.

Interview. It is an oral questionnaire, or a dialogue carried out by the interviewer to obtain informations from the interviewee. In this research, interview method was used to explore data and information in village in question by interviewing competent informants such as the village head, secretary, and treasurer. This interview will of course be assisted by a recording device such as a cellphone, which may not be able to take notes at the time of the interview because there are important data, and information.

Documentation. Documents used in this research are informations stored or researchers get written data such as documents, organizational structure, vision and mission or documents related to soft file data, photos and other archives related to the *Dana* utilization in terms of development in village in question which is as complementary data.

Data Analysis

As described above, the data paired with information through interviews will be described. What is meant by data here is schema and table. This data will be understood through a description process that simultaneously shows the process of systematically reconstructing the interview

results. In other words, data analysis techniques are the process of systematically searching and compiling data obtained from interviews, field notes, and other materials, so that they can be easily understood, and the findings can be informed to others.

RESULT AND DISCUSSIONS

The importance documents found from village administration of Oemasi is direction documents of what so-called *APBDesa* (*Anggaran Pendapatan dan Belanja Desa*). It is a document containing all the direction of village expenditure arranged and assigned by village administration according to regent decree. It is deniable that the document itself is an importance instrument regarding support of village good governance. The documents found are as follow:

1. *Peraturan Desa Oemasi Nomor 3 Tahun 2017 tentang Anggaran Pendapatan dan Belanja Desa.*
2. *Peraturan Bupati Kupang Nomor 6 Tahun 2015 tentang Pedoman Pengelolaan Keuangan Desa.*

Based on the sheets, the information said that planning process has been always taken place by deliberation processes or activities known as *Musrenbang*. Besides long-term processes, village administration have also been able to formulate immediate or urgent program for short term with regard to priority scale. The priority scale itself is to be used with the

orientation of people well-being in term of physical and non- physical development as will be showed below.

In the researcher's interview with the village head, it was revealed that:

"The villagers are involved in the Musrenbangdes (village deliberation). They are invited to attend and give their opinion. Men usually talk a lot giving their opinion, while women just listen more. We compiled the proposals from the participants in the Village program plan. Indeed, if you want to see the budget allocation is still a lot for village infrastructure. We also invite residents to be creative in utilizing the potential in the village that can generate money, so they don't complain about it being difficult."

With the circumstances they experience, they admitted that the transfers are really helpful in which the development works well and so do their well-being experiences increasing. The experience they admitted supporting assumption in the sense that there is impactful of the *Dana* for Oemasi villagers.

What does other impacts look like? The sheet of regulation informs that the transfer of the *Dana* in fact has been impactful in the sense that it has supported poor income of Oemasi village. It became impactful because it came to help village low income. It could be pointed by comparing quantities. It is written that village income is 2.080.000.00 IDR in which differs from transfer income that is 1. 179.210.000.00. The comparison would be able to tell that in

the sense of capacity it couldn't be able to finance such village needs. (Table 2.)

In additions, it is interesting in term of impactful. As it is spread in the sheets, it is seen that expenditure which is bigger than income resulting deficits. But at the same time, the deficits could have been also overcome by last year budget surplus or known as *Silpa*. It is able to point here in the number that is 32.502.146.00 IDR. Expenditure in sum is dominated by capital that is 828.203.746.00 IDR, while goods and services expenditure existed in the number is 236.788.400.00. IDR and employee expenditure is 148.800.000.00. IDR (Table 2). In addition, by using the *Dana*, Oemasi village administration has been making the development in its area really works both physically and non-physically. It is admitted that it works by cooperation between village administration and citizens or precisely villagers. The cooperation results have been in the three kind of village infrastructure such as *one mini dam* they enjoy and *one well* as well as *four tanks* which is nothing but because of the *Dana*. Such three types of infrastructure have been built with a planned source that is 326,824,100 IDR and the realization of village funding sources of IDR 196,527,200. Of the same source, it would have been allocated for the program of Village Community Development and Empowerment (Table 2).

Table 2. Revenue and Expenditure Budget of Oemasi Village

Code	Detail	Budget (Rp)	Remark
1	2	3	4
1.	INCOME		
1.1.	Village Original Income	2.080.000.00	
1.1.2.	Village Asset Yield	580.000,00	
1.1.4.	Other Legitimate Local Original Income	1.500.000.00	
1.2.	Transfer Income	1.179.210.000.00	
1.2.1.	<i>The Dana</i>	761.202.000,00	
1.2.2.	Sharing of Taxes and Levies	2.371.000.00	
1.2.3.	<i>The Dana</i> Allocation	415.637.000.00	
	Total Income	1.181.290.000,00	
2.	Expenditure		
2.1.	Village expenditure	1.213.792.146.00	
2.1.1.	Employee expenditure	148.800.000.00	
2.1.2.	Goods and Service Expenditure	236.788.400.00	
2.1.3.	Capital expenditure	828.203.746.00	
	TOTAL EXPENDITURE	1.213.792.146.00	
	SURPLUS/DEFESIT	(32.502.146.00)	
3.	FINANCING		
3.1.	Funding Receipt	32.502.146.00	
3.1.1.	More Remaining Calculation of the Year Before	32.502.146.00	
	TOTAL FINANCING	32.502.146.00	
	Remaining More/Less Budget Calculation	0.00	

Source: Oemasi Village Office

Similar statements are also further expressed by several village officials who were present at the interview opportunity as indicated interview expert below:

“Our society when asked to attend a meeting, they usually find it difficult to come. So, we, the administrators, must be diligent and willing to embrace them. There are many things that we want, but we also have to be selective in determining which is more priority. Well, infrastructure development must also be supported by human resource development. Furthermore, maintaining infrastructure so that it can last a long time and can be used by the community.”

Such village development facts asserted the goal of the *Dana* utilized accordingly. In

addition, by virtue of the *Dana*, village needs and interests have been able to overcome. Infrastructure in fact is determining factor in addition to the clean water, and water distribution for villagers. The said impacts such as physical activity, infrastructure building, and source of financing are able to see through the list of the following Table (Table 3).

Table 3. Dana Desa Unitization for Infrastructure in Oemasi Village 2017

Infrastructure	Location	Volume	Planing	Realization
		Unit	Source of Fund	Source of Fund
			The Dana	The Dana
Mini dam	Hamlet 1	1	204.251.100	154.547.200
Well	Hamlet 1	1	3.621.000	-
Water Reservoir Stock	Hamlet 1-2	4	42.000.000	42.000.000
Total			326.824.100	196.527.200

Source : Village Community Empowerment Agency

In the interview, it was answered why the physical aspect was prioritized because the context of Desa Oemasi demands physical rather than non-physical development. Non-physical problems will be pursued after the physical development is fulfilled. It was as stated that:

“Physical aspects are prioritized, such as building posyandu, PAUD buildings and other infrastructure to support the education aspect. It's not enough, but it's still worth noting. Only in the future must also pay attention to the allocation for community empowerment.”

There are also some non-physical development program realizations, besides that of above

depicted. It has to be admitted that the Dana is enable Oemasi village to make much more non-physical activities. It doesn't deny that development is not term of physical but that of non-physical one, or in the sense that both could present mutually. In fact, Oemasi village enable to show the balance between the two. For example, the presence of the infrastructure enables villagers to access everywhere in terms of education, health, religion, and works pertain to livelihood. All the things we mentioned above is taken place by virtue of the Dana.

Table 4. Dana Desa Utilization for Non-Physical Development in Oemasi Village 2017

Activities	Unit	Source of Fund
Fund Source Unit Activities	1 package	The Dana
Procurement of educational play tools for Early Childhood Education 1 Village Fund Package	1 package	The Dana
TPK and PPHP training 1 Village Fund Package	1 package	The Dana
Formation of Youth Organization 1 Village Fund Package	1 Paket	The Dana
Provision of additional food for toddlers 1 Village Fund Package	1 package	The Dana
Procurement of sports infrastructure 1 Village Fund Package	4 person	The Dana
Provision of Incentives for PAUD Teachers 4 Village Funds	15 person	The Dana
Providing incentives for Posyandu Cadres 15 Village Funds	1 package	The Dana
Cattle Processing Training 1 Village Fund Package	34 cattle	The Dana
Cattle Procurement 34 Heads of Village Fund	1 group	The Dana
Procurement of weaving equipment and training on sotis weaving 1Village Fund Group	5 groups	The Dana

Addition of Tie Weaving Business Capital for 5 Village Fund Groups	1 package	<i>The Dana</i>
Formation of reserve fund for village capital participation to BUMDes 1 Village Fund Package	1 package	<i>The Dana</i>

Source : Village Community Empowerment Agency

Description on non-physical taken palce based on the planning program written in document known as *RKPD*es (*Rencana Kerja Pemerintah Desa*). There are some non-physical activities that would be mentioned here.

In the health program, for example, the activities is taken place by giving supplement for toddlers, incentive for Posyandu cadres, emergency response, extraordinary incidents, or epidemic. In other words, the presence of the *Dana* has supported the goal regarding to produce healthy generation as well as overcome sickness by promote healthy lifestyle for villagers in quetion in general.

It will see also how the *Dana* has been supported education activities in which it helps quality of education such as the quality of teacher and educator. Furthermore in addition, activities concerning education are taken place by giving incentive and education for early childhood teacher, education sport infrastructure, and training.

While there are also empowerment programs, the activities taken place consisting of additional working capital for traditional weaving affairs such as procurement of equipment, training on *Sotis* weaving,

procurement of livestock and processing of animal feed and establishment of a village capital participation reserve fund to *BUMDes*. The purpose of the empowerment program is that rural communities become more independent, innovative in generating income and sustaining creativity. Based on data they plan to the non-physical development (non-Infrastructure) of 434,359,900 IDR and make realization in 136,566,000 IDR. It is the description in which its affirmation received through interviewing with secretary. And, based on data they plan to the non-physical development (non-Infrastructure) of 434,359,900 IDR and make realization in 136,566,000 IDR.

Regarding ideals of people prosperity and welfare, the *Dana* transferred by central administration continues to increase every year in large amount. As has been above seen that the research focus on impacts of the *Dana* utilization. Therefore, it concerns to village authority as an important and responsible agent. Their role is to ensure that the utilization of the *Dana* would always be in the right track as required by the regulation. They admitted the importance of the transparency attitude in managing the *Dana*. In other words,

in order to utilize the *Dana* properly they usually take the deliberation as the key step.

Through deliberation process they are able to see together which of the development have been worked or not equitably. Therefore as far as it could be described, the results of the use of the *Dana* have been running in accordance with the programs prepared. They also have pointed that their existence has been in stake concerning management of the *Dana* because of legal baggage which demands that they be held accountable.

In addition, deliberation is a positive step because of citizen participation. It has been happened that participation of citizen is pointed through several aspects *i.e.* the planning process or called *Musrenbang*, implementation, and supervision as well as evaluation. Participation as such makes programs run smoothly and so do goal achievement is possible because of participant positive perceptions. In addition, participation makes village citizen or villagers being aware of their right and obligation and by taking part or participating in the village development knowledge of their own selves shaped.

Village deliberation are very important and meaningful because they can trigger participation as happened in Oemasi village. It is said like this because village deliberation is a

participatory village development model. In the context of village government, the implementation of deliberation is coordinated by the village administration. In addition, deliberation can generate a sense of togetherness, brotherhood, and mutual cooperation in the context of realizing mainstreaming and social justice. Deliberation can also encourage accountability in which Anwar Shah (2005: xxx) opens it conceptually that deliberation can raise awareness about the following matters:

“ . . . (a) who governs them, (b) how they are governed (the governance process), (c) what the public mandate is (the governance agenda), and (d) what is produced (outputs and outcomes).

Furthermore, it can be seen in the Table 5. 6. that various community empowerment activities also were carried out. The activity that has the highest source of the *Dana* is the procurement of cattle with a total of 34 cows as pointing in number 173.772.800 IDR, while that of lowest is procurement of sport infrastructure which in its number is 745.000 IDR.

Tabel 5. Dana Desa Utilization for Infrastructure in Oemasi 2017

Infrastructure	Location	Volume	Planning	Realization
		Unit	Source of Fund	Source of Fund
			The Dana	The Dana
Mini Reservoir	Sub-village 1	1	204.251.100	154.547.200
Dug Well	Sub-village 1	1	3.621.000	-
Tank	Sub-village 1-2	4	42.000.000	42.000.000
TOTAL			326.824.100	196.527.200

Source : Village Community Empowerment Agency

As for the realization of the source of village funds, the activity with the highest realized cost is Animal Feed Processing Training of Rp. 50,000,000 and the lowest activity is still the procurement of sports infrastructure of Rp. 745,000. It is appearing in the data that there are 13 in total non-physical development activities to empower rural communities in Oemasi village.

Rural community empowerment has its endorsement in article 7 of the Law on empowering rural communities. In its villages are entitled to village funds with the intention of providing village funds as stimulant assistance to improve community welfare and equitable village development through improving public services in villages, advancing the village economy, overcoming development gaps between villages and strengthening village communities as subjects of development in building their respective villages. In this case, the response and

participation of the community towards the use of village funds for community empowerment can run according to the program. Community empowerment would be able to enhance competency. The research of Mainatul Ilmi and Mustofa (2020: 33) has been highlighting on what is the importance of village administration and community competence. It is about the work ability of every individual that includes aspects of knowledge, skills and work attitudes that are in accordance with established standards. Person or community is able to perform various tasks in a job, where the ability includes knowledge and technical expertise and interpersonal individuals.

What has been pictured is concerning accountability. Such accountabilities profound their right as pointing in the Law that villages are entitled to village funds as stimulant assistance to improve community welfare and equitable development. This is done through improving public services in the village,

Tabel 6. Budgetary Detail for Non-Physical Activities in Oemasi Village 2017 (IDR)

Activities	Unit	Plan	Realization
Procurement of educational play tools for Early Childhood Education	1packet	15.000.000	15.000.000
TPK and PPHP training	1 package	8.221.000	8.221.000
Youth Organizations Formation	1 package	2.000.000	2.000.000
Supplementary feeding for toddler	1 package	20.000.000	20.000.000
Procurement of sports infrastructure	1 package	745.000	745.000
Providing Incentives for PAUD Teachers	4person	7.200.000	3.600.000
Providing incentives for Posyandu Cadres	15person	18.000.000	9.000.000
Cattle Processing Training	1 package	50.000.000	50.000.000
Cattle Procurement	34 cattle	173.772.800	
Procurement of weaving equipment and training of <i>sotis</i> weaving	1group	30.000.000	30.000.000
Capital Addition for Weaving Business	5groups	25.000.000	
Building reserve fund for village capital equity to <i>BUMDes</i>	1package	75.000.000	
Management of emergencies and extraordinary events/Outbreaks	1 package	9.421.000	
Total		434.359.900	136.566.000

Source : Village Community Empowerment Agency

advancing the village economy, overcoming the development gap between villages and strengthening rural communities as subjects of development. In developing their respective villages, in this case, the response and participation of the community towards the use of village funds for community empowerment can run according to the program.

CONCLUSION

The impact of using village funds as seen from the description above is as follows. From the physical point of view, there are three types of infrastructure development. Meanwhile, from a non-physical perspective, there are thirteen community empowerment activities.

The construction of *mini dams* is beneficial for agriculture. The *reservoir* is helpful in

what used to be a very long distance to pick up. The *dug wells* assist in providing water for bathing, toilets. It is also considering water as one of the basic needs. Empowerment activities help residents to develop themselves independently.

Although it is undeniable that there are obstacles to citizen participation in deliberation because of knowledge limited, but in general their implementation is quite visible. People take part in both physical and non-physical development processes. In term of non-physical, for example, they participated in planning deliberation meetings (*Musrenbang*) and so on. These various barriers to participation become evaluation material for the next development process.

Some suggestions can be made regarding the problems described. In order for participation work, it is important to uphold deliberation. Through deliberation they can help one to another in seeing issues more fairly. In addition, no arbitrary of village administration and development can be taken place on target.

Besides that deliberation can improve limited knowledge. In other words, the programs are socialized publicly and enable to understand them well through deliberation. Thus, the community will be more easily invited to participate in the implementation of activities carried out by the village administration. The community also participates in form of supervising the implementation and utilization of the *Dana* in accordance with regulations applicable.

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