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Rural Budgeting Organization In Indonesia: Human Development Or Physical Infrastructure?

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Abstract:

The direction of research development in the realm of public sector budgets always pays attention to contemporary issues. Therefore, through research on public budgeting in the context of this village, it is hoped that it can support the realization of the direction of developing studies in the field of public policy and public administration. This study aims to produce a public budgeting model based on the basic service needs of rural communities in Banyumas Regency. This study aims to determine the direction of budget policies that support the increase in the level of public education. This article tries to explore the extent of the village government's commitment to human development issues through community empowerment and community development organized by the village government through the village budget. The research method uses a case study technique, in which the location of the research sample is selected by using area sampling technique. This article is expected to provide input to local and village governments regarding improving the quality of village budgeting. The results of this study provide an overview of the direction of policies undertaken by the village government and its relation to mapping the priority needs of the village community.

Keywords: Public Sector Budgeting, Human Development, Community Empowerment, Community Development, Infrastructure.

Introduction:

There are always problems in the budgeting process. At least it can be viewed from two things, namely (1) administrative problems and (2) substance (Wagner, 2018; Yuhertiana, 2020). From the administrative side, there are problems with the level of village compliance with various applicable regulations. This becomes a problem in itself when the village has to deal with the many budget management procedures that must be carried out. In addition, from the substance point of view, there is a problem that the budget is a planning tool that should provide guidance in achieving organizational goals, so in substance it should contain an activity plan in

accordance with the needs of each organization. Budgeting can determine the direction and policies of an organization. Budgeting is also a guideline in implementing various government and development activities. Budgeting is also a decision-making tool related to community needs and problems. In addition, budgeting is also a political tool that functions to determine political priorities which are manifested in the form of a budget (Bryer, 2018; Flink & Molina, 2017; Malgwi & Unegbu, 2012; Schick, 1969). In preparing village budgets, the Village Government in Indonesia refers to the Regulation of the Minister of Villages number 17 of 2017 concerning priority for the use of village

funds, including:finance the implementation of program activities in the field of Village development, empowerment of Village communities, and finance the implementation of cross-sectoral programs and activities.Based on the results of previous research, it was found that most of the village budget allocations were only used for physical construction of infrastructure and procurement of goods.This has resulted in an increase in the welfare of rural communities and the inability of human development realized through the village budget.Whereas in theory, the existence of fiscal decentralization should be able to create more effective public services and human development, increase public participation,

democracy and equity, and ultimately increase economic growth and social welfare (Bird & Vaillancourt, 2009; Ding et al., 2019; Nursini & Tawakkal, 2019; Qiao et al., 2019; Williamson, 2010).Villages in Banyumas Regency also experience budgeting problems. With 301 villages, Banyumas has the potential to develop its territory based on the development of rural areas.The budgeting problem that is also experienced by villages in Banyumas Regency is that the potential for human development is not optimal when viewed from the education sector. The following data shows that the number of Banyumas population aged 15 years and over according to the highest education.

Table 1. Total Population Aged 15 Years and Over according to Highest Education

No.	Level of Education	Amount (People)	%
1.	No Schooling	23.840	3%
2.	Not Yet Completed Primary School	134.610	18%
3.	Primary School	217.742	29%
4.	Junior High School	133.634	18%
5.	Senior High School	62.308	8%
6.	VacationalSenior High School	100.858	14%
7.	Diploma /Academy	21.659	3%
8.	University	45.861	6%
Total		740.512	

Sources: BPS, 2019.

Based on these data, it can be seen that the Banyumas population is No Schooling 3%, Not Yet Completed Primary School 18%, Completed Primary School 29%, Completed Junior High School 18%, Completed Senior High School 8%, Completed Vocational Senior High School 14%, Completed Diploma /Academy 3%, Completed University 6%. It means The majority of Banyumas residents only completed Primary School and only 3% and 6% of Banyumas residents completed vocational higher education (Diploma / Academy) or academic higher education (University).This data shows that the majority of Banyumas community education is still low.The low level of education is a challenge that must be overcome by the government through policy and budget commitments, including village governance. (Limantara et al., 2019).This problem can be overcome by providing a larger portion of the budget in the field of human development, particularly increasing the level of education of

the people in rural areas.This is made possible by increasing the portion of the village budget for human development and community empowerment posts.For this reason, the purpose of this article is to find out about the direction of budget policies that support the increase in the level of public education.This article tries to explore the extent of the village government's commitment to human development issues through community empowerment and community development organized by the village government through the village budget.From various previous studies, it can be seen that research on the focus of budgeting is mostly carried out in country contexts. Therefore, this study will contribute to the concept of public budgeting, especially with regard to a budgeting system that combines a performance-based budgeting system with the basic service needs of the community at the local rural level.

Literature Review:

Theoretical studies on budgeting continue to transform. There has been a shift from the traditional closed and incremental budgeting system that has shifted to a budgeting system that is more open to the public (Alhabeeb, 2016; Kamalov, 2016; Kengatharan, 2016; Sintomer et al., 2012, 2008). In the period of the emerging new paradigm, of evaluation of budgetary theory, it was explained that the evolution of budgeting theory that is currently developing is a budgeting system that is comprehensive but is carried out multi years and is more directed at maintaining budget balance (Bryer, 2018; LeLoup & Moreland, 1978). One of the budgeting systems currently adopted in the public sector is the performance-based budgeting system. The performance-based budgeting system is very management-oriented, where the use of funds must have implications for obtaining greater results, such as improving public services and utilizing resources more efficiently and effectively (Adeyinka O., 2014; Alain & Melegy, 2017; Beuermann & Amelina, 2018; De Boe, 2015; Newman et al., 2017; Zhuang, 2014). The performance-based budgeting system can support the achievement of the public sector budgeting mission, which is to help people's lives, especially at the grassroots level. This mission will be achieved if the need to improve the quality of people's lives is manifested in the public budget. Services for education, health, roads, water and shelter are needs that cannot be excluded (Malgwi & Unegbu, 2012). Measuring the performance of the budgeting system is not a simple matter. Because public budgets have a broad impact on society that is sometimes difficult to measure. However, in general, the measurement of the performance of the budgeting system can be seen from the perspective of input, process and output (Alain & Melegy, 2017; Jalali Aliabadi et al., 2019; Qian, 2001). By measuring inputs, processes, and outputs in budgeting, overall we can find out whether the budgeting has gone well and has an impact on society. Therefore, the village budgeting system also needs to refer to the performance-based budgeting system. The basic

service needs of the village community must appear in the budget as a form of village budgeting performance. Based on the data previously stated, it can be seen that the level of education in Banyumas is still low, therefore the basic service needs of rural communities need to be directed to the education sector and community empowerment within the framework of human development. To be able to find out the direction of village budget policies in the education sector, it is necessary to conduct a deeper review of the commitment of the village government in village budgeting. For this reason, this article tries to explore the extent of the village government's commitment to human development issues through community empowerment and community development organized by the village government through the village budget.

Methods:

The design of this study was a case study (Caldas, 2009; Creswell, 2007). This method is used because this study aims to examine a case in depth by interpreting the empirical data from the results in the form of a measurable description of the village budgeting commitment. This approach is used to identify and dig deeper into the patterns of village government program design in utilizing village funds. The targets of this research are village officials involved in village budget management in Banyumas Regency. In conducting data analysis, an interactive analysis model was used with the stages of data condensation, data presentation, and drawing conclusions (Miles et al., 2014). The selection of sample villages was based on area sampling techniques (Walliman, 2014). The Banyumas region is grouped into 3 regions, each region being selected 2 sub-regions (Sub Regional), from each sub-region 3 sample villages were selected with consideration of the geographical location from the closest village area to the furthest from the city center. The details of the sample villages are presented in the following table.

Table 2. Selection of Sample Villages:

Komponen Jarak	Komponen Wilayah		
	Regional 1	Regional 2	Regional 3
Dekat dari Pusat Kota	Sub Regional Cilongok	Sub Regional Wangon	Sub Regional Somagede
	Langgongsari Sokawera Rancamaya	Jambu Wahar Cikakak	Somagede Klinting Tangeran
Jauh dari Pusat Kota	Sub Regional Pekuncen	Sub Regional Lumbir	Sub Regional Tambak
	Karanglesem Cikembulan Pasiraman Kidul	Lumbir Dermaji Kedung Gede	Karangpucung Plangkapan Watuagung

Sources: Primary Data, Processed, 2019.

Results And Discussion

The results of the study show budget component data obtained from the sample villages. The budget configuration in the sample villages is grouped into 4 main components, namely: (1) Physical Infrastructure; (2) Government Operation; (3) Social Empowerment; (4) Community Development; (5) Equity Capital to Village-owned enterprises. Physical Infrastructure budget is a budget allocated for the development of regional infrastructure including roads, irrigation and other public infrastructure. Government Operations Budget is a budget allocated for operational activities

of village government including salaries and routine allowances for village government officials. Social Empowerment Budget is a budget allocated for community empowerment activities including education and training for village communities. Community Development Budget is a budget allocated for assistance funds for community organizations or community organizations that need financial support for the development of rural human resources. Meanwhile, the budget for Equity Capital to Village-owned enterprises is a budget allocated for capital participation for the development of village businesses managed by Village-owned enterprises.

Table 3. Sample Village Budget Configuration In Sub Regional Cilongok:

Budget Component	Sub Regional Cilongok					
	Langgongsari		Sokawera		Rancamaya	
	Amount	%	Amount	%	Amount	%
Physical Infrastructure	Rp753.050.116	28,8%	Rp737.200.480	25,5%	Rp762.351.564	31,7%
Government Operation	Rp1.537.283.241	58,8%	Rp1.904.441.033	65,9%	Rp1.489.213.265	61,8%
Social Empowerment	Rp266.061.000	10,2%	Rp63.088.000	2,2%	Rp109.415.000	4,5%
Community Development	Rp38.694.500	1,5%	Rp153.111.810	5,3%	Rp9.080.000	0,4%
Equity Capital	Rp20.000.000	0,8%	Rp30.000.000	1,0%	Rp38.258.735	1,6%
Total	Rp2.615.088.857	100,0%	Rp2.887.841.323	100,0%	Rp2.408.318.564	100,0%

Sources: primary data, processed, 2019.

In the Cilongok Sub-Regional, for example, the largest budget component was given for

physical infrastructure of Rp. 1,904,441,033 in Sokawera Village, while the largest

government operation was in Rancamaya Village, amounting to Rp. 762,351,564. Slightly different from Langgongsari Village which gives priority to the budget for community empowerment amounting to IDR 266,061,000. Other budget components such as community development and inclusion of Village-owned enterprises have a smaller budget value compared to budget components

in the form of government operations, physical infrastructure and community empowerment. The highest component of the community development budget is in Sokawera Village with an amount of Rp. 153,111,810, - while the highest investment budget for village-owned enterprises only reaches Rp. 38,258,735, - for Rancamaya Village.

Table 4. Sample Village Budget Configuration in Sub Regional Pekuncen

Budget Component	Sub Regional Pekuncen					
	Karangklesem		Cikembulan		Pasiraman Kidul	
	Amount	%	Amount	%	Amount	%
Physical Infrastructure	Rp745.953.018	22,7%	Rp722.921.607	23,8%	Rp511.661.620	31,9%
Government Operation	Rp1.400.634.700	42,7%	Rp1.177.198.750	38,7%	Rp761.546.000	47,5%
Social Empowerment	Rp132.530.850	4,0%	Rp271.363.250	8,9%	Rp279.325.000	17,4%
Community Development	Rp152.069.000	4,6%	Rp72.387.601	2,4%	Rp14.510.000	0,9%
Equity Capital	Rp850.000.000	25,9%	Rp800.000.000	26,3%	Rp35.002.357	2,2%
Total	Rp3.281.187.568	100,0%	Rp3.043.871.208	100,0%	Rp1.602.044.977	100,0%

Sources: primary data, processed, 2019

Furthermore, for the Pekuncen Sub-Regional, it was noted that the largest budget component was given for physical infrastructure in the amount of Rp. 1,400,634,700 in Karangklesem Village, while the largest government operation was in Desa Pasiraman Kidul amounting to Rp. 511,661,620. The budget component for Village-owned enterprises in the Pekuncen Sub-Region actually has a larger number than the component for community empowerment and community development. The highest participation budget for Village-owned enterprises in the Sub-Regional Pekuncen is in Karangklesem Village for Rp. 850,000,000. In addition, the highest component of the community empowerment

budget is in Pasiraman Kidul Village with an amount of Rp. 279,325,000. Then, the highest component of the community development budget is in Karangklesem Village, again amounting to Rp. 152,069,000. Cikembulan Village is a little different from other villages in the Pekuncen Sub-Regional regarding the conditions of each budget component. The amount of budget for each component in Cikembulan Village is included in the smallest amount compared to Karangklesem Village and Pasiraman Kidul Village both in terms of budget components in the form of government operations, physical infrastructure, community empowerment, community development and inclusion of Village-owned enterprises.

Table 5. Sample Village Budget Configuration In Sub Regionallumbir

Budget Component	<i>Sub Regional Lumbir</i>					
	Lumbir		Dermaji		Kedung Gede	
	Amount	%	Amount	%	Amount	%
Physical Infrastructure	Rp699.098.101	24,3%	Rp747.810.765	27,7%	Rp1.232.883.641	35,3%
Government Operation	Rp1.675.245.835	58,2%	Rp1.658.755.550	61,5%	Rp1.480.886.724	42,4%
Social Empowerment	Rp343.599.500	11,9%	Rp135.000.000	5,0%	Rp275.297.500	7,9%
Community Development	Rp159.983.500	5,6%	Rp127.003.461	4,7%	Rp436.417.115	12,5%
Equity Capital	Rp0	0,0%	Rp30.000.000	1,1%	Rp70.000.000	2,0%
Total	Rp2.877.926.936	100,0%	Rp2.698.569.776	100,0%	Rp3.495.484.980	100,0%

Sources: primary data, processed, 2019.

The budget priority of most villages in the Lumbir Sub-Regional is given for physical infrastructure of Rp. 1,675,245,835 in Lumbir Village, while the largest government operations are in Desa Kedung Gede amounting to Rp. 1,232,883,641, -. In addition, Kedung Gede Village also has a community development budget, amounting to Rp.436,417,115, and Rp. 275,297,500 for community empowerment. This figure is much higher than other villages such as Dermaji

Village and Lumbir Village. The five budget components in Dermaji Village are considered as the second largest budget component compared to Lumbir Village. Even the conditions for budget inclusion for Village-owned enterprises in Lumbir Village are very different from the other two villages in the Lumbir Sub-Regional. Lumbir Village does not have a budget for inclusion in Village-owned enterprises.

Table 6. Sample Village Budget Configuration in Sub Regional Wangon

Budget Component	<i>Sub Regional Wangon</i>					
	Jambu		Wlahar		Cikakak	
	Amount	%	Amount	%	Amount	%
Physical Infrastructure	Rp1.439.391.000	29,7%	Rp939.000.000	28,9%	Rp1.030.465.647	32,5%
Government Operation	Rp1.715.793.000	35,4%	Rp1.909.629.000	58,8%	Rp1.989.719.500	62,8%
Social Empowerment	Rp1.300.000.000	26,9%	Rp209.385.000	6,5%	Rp90.622.500	2,9%
Community Development	Rp381.865.000	7,9%	Rp87.912.500	2,7%	Rp52.079.000	1,6%
Equity Capital	Rp4.470.000	0,1%	Rp100.000.000	3,1%	Rp6.000.000	0,2%
Total	Rp4.841.519.000	100,0%	Rp3.245.926.500	100,0%	Rp3.168.886.647	100,0%

Sources: primary data, processed, 2019.

The Wangon Sub-Regional prioritizes that the largest budget component is given to physical infrastructure in the amount of Rp. 1,989,719,500 in Cikakak Village, while the largest government operation is in Jambu Village, amounting to Rp. 1,439,391,000, -. Meanwhile, Jambu Village also has a fairly

large budget compared to Wlahar and Cikakak Villages in the community empowerment component which amounts to Rp. 1,300,000,000 and community development of Rp. 381,865,000. The budget component for participating in Village-owned enterprises in the Wangon Sub-Regional is actually the

largest in Wlahar Village with an amount of Rp. 100,000,000, -. This figure is far different from the other two villages, namely Cikakak

Village and Jambu Village, which only budget for the inclusion component of Village-owned enterprises in a small value.

Table 7. Sample Village Budget Configuration in Sub Regional Somagede

Budget Component	<i>Sub Regional Somagede</i>					
	Somagede		Klinting		Tanggeran	
	Amount	%	Amount	%	Amount	%
Physical Infrastructure	Rp621.333.850	26,3%	Rp527.117.546	29,9%	Rp661.782.000	26,8%
Government Operation	Rp1.320.346.325	56,0%	Rp1.132.400.000	64,3%	Rp1.771.123.819	71,7%
Social Empowerment	Rp262.483.700	11,1%	Rp28.000.000	1,6%	Rp16.000.000	0,6%
Community Development	Rp35.970.000	1,5%	Rp8.886.000	0,5%	Rp22.622.100	0,9%
Equity Capital	Rp118.000.000	5,0%	Rp65.000.000	3,7%	Rp0	0,0%
Total	Rp2.358.133.875	100,0%	Rp1.761.403.546	100,0%	Rp2.471.527.919	100,0%

Sources: primary data, processed, 2019

Somagede Subregional prioritizes the budget for physical infrastructure of Rp. 1,771,123,819, - in Tanggeran Village. Meanwhile, this village also has a large budget for the government operational component, amounting to Rp. 661,782,000. This figure is much higher than the other two villages in the Somagede Subregion, namely Somagede Village and Klinting Village. It is much different from Tanggeran Village, where Somagede Village is an area that has a large enough budget for community empowerment totaling Rp. 262,483,700, - then community

development of Rp. 35,970,000, - as well as the inclusion of Village-owned enterprises which reaches Rp. 118,000.000, -. Unlike the other two villages in the Somagede Sub-Regional, Klinting Village actually has the least amount of budget for each budget component in the form of government operations, physical infrastructure, community empowerment, community development and inclusion of Village-owned enterprises compared to Tanggeran Village and Somagede Village.

Table 8. Sample Village Budget Configuration In Sub Regional Tambak

Budget Component	<i>Sub Regional Tambak</i>					
	Karangpucung		Plangkapan		Watuagung	
	Amount	%	Amount	%	Amount	%
Physical Infrastructure	Rp1.230.108.000	41,6%	Rp734.966.221	28,9%	Rp962.227.000	19,9%
Government Operation	Rp1.409.526.000	47,6%	Rp1.597.186.500	62,8%	Rp3.740.308.400	77,3%
Social Empowerment	Rp52.325.000	1,8%	Rp86.312.500	3,4%	Rp5.070.000	0,1%
Community Development	Rp55.434.000	1,9%	Rp21.247.000	0,8%	Rp100.007.000	2,1%
Equity Capital	Rp212.893.000	7,2%	Rp103.250.000	4,1%	Rp33.536.000	0,7%
Total	Rp2.960.286.000	100,0%	Rp2.542.962.221	100,0%	Rp4.841.148.400	100,0%

Sources: primary data, processed, 2019

In the Tambak Sub-Regional, the largest budget villages pay more attention to services at the component is given for physical infrastructure in physical level of infrastructure.

the amount of Rp. 3,740,308,400 in Watuagung Village, while the largest government operation is in Karangpucung Village amounting to Rp. 1,230,108,000, -. Other budget components such as community development and inclusion of Village-owned enterprises have a greater budget value compared to the budget component for community empowerment. The highest component of the community development budget is in Watuagung Village with a total of Rp. 100,007,000, - while the highest participation budget for Village-owned enterprises is Rp. 212,893,000 for Karangpucung Village. Slightly different from Plangkap Village, the budget priority was given to community empowerment in the amount of Rp. 86,312,500. The data above shows that the budget priority in most villages in Banyumas Regency is given to the Physical Infrastructure budget component, while the lowest budget component is given to capital participation for village-owned enterprises. Some of the villages do not even budget for the Inclusion component of village-owned enterprises. Based on the description above, it can be explained that in general most of the villages in Banyumas Regency prioritize the budget first for physical infrastructure, then second for government operations, then the third for community empowerment, then the fourth for community development and the last for the inclusion of Village-owned enterprises. Some of these villages do not even budget for the inclusion component of Village-owned enterprises. This data shows that the budget preference is more focused on the physical infrastructure sector and regional infrastructure. This is in line with Maslow's hierarchy of needs theory which emphasizes physical needs at the first level which need to be fulfilled after that other needs that are more self-actualizing at the next level (Datta, 2010; King-Hill, 2015; Maslow, 2007; Skelsey Guest, 2018). The data shows the amount of the budget that is physical for infrastructure. Meanwhile, in the next sequence, there is a large need for educational services, indicating that the community also desperately needs basic services in the field of education. This indicates that some

Based on this, it can be seen that the budget focuses more on the area of physical infrastructure and regional infrastructure, whereas at the same time the data shows that the number of Banyumas people aged 15 years and over who completed tertiary education is very small. This indicates that there is no link between budget allocation and basic service needs needed by rural communities. This means that budget allocations need to be oriented towards the basic service needs needed by the community, especially in the field of human development. This is important because the task of public organizations is to serve and provide basic service needs for the community (De Boe, 2015; Denhardt & Denhardt, 2015; Hochban, 1981; Osborne et al., 2013).

Conclusion

Based on the results of research and discussion, it can be concluded that the direction of budget policy focuses more on the physical infrastructure sector. The village budget is instead directed at the physical development of regional infrastructure, not focused on human development through community empowerment to increase the level of community education. Budgeting has not been balanced with efforts to map the priority needs of basic services for rural communities, so there are still conditions that are not aligned between priorities and budget allocations against preferences for basic service needs for the community. For this reason, the commitment of the village government to the issue of human development through community empowerment and community development carried out by the village government through the village budget needs to be increased significantly and sustainably.

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