

## ANALYSIS OF POTENTIAL SOURCES OF VILLAGE ORIGINAL INCOME, AS AN EFFORT TO IMPROVE VILLAGE INDEPENDENCE. (CASE STUDY OF FOUR VILLAGES IN GONDANG DISTRICT, TULUNGAGUNG REGENCY)

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### ABSTRACT

*This study aims to analyze all the contributions that contribute to the village's original income, and the expenditure of the village's original income sources that are managed to increase the village's original income and see how village shareholders are managed by the sources of the village's original income. The hope is that the village will become more independent. The research locations were in 4 villages, namely Jarakan, Tiudan, Sidem, and Sepatan villages, Gondang District, Tulungagung Regency. The village's original income data comes from the 2019 Village Income and Expenditure Budget (APBDes), and a description of the sources of the village's original income. The analysis uses the Degree of Fiscal Decentralization (DDF) and Routine Capability Index (IKR). The results of the study concluded: a) Out of 4 villages the contribution was less, 2 villages and the other villages were very low; b) The sources of village income that have been managed so far are business results, assets and other village income; c) Management of the original village income sources by shareholders is still simple so that the contribution of the village's original income is still insufficient and very insufficient.*

*Keywords:* village original income, sources of village original income, village independence

### INTRODUCTION

The village ideal in the construction of Law No.6 of 2014 concerning Villages is to create a new village that is strong, advanced, independent, prosperous and democratic, or whose brief content is reflected in the mandatory village chess platform, namely a village that is socially powerful, politically sovereign, economically empowered, and culturally dignified. To achieve this village ideal, the principles of recognition and subsidiarity are used as the two main principles in village management. Substantively through these two principles, the state really exists with the spirit of empowering and not deceiving (no longer placing the village as an object, but as the subject of the implementation of village governance and village development). (Aryfaid, 2018)

From this, Atmadja (2018) sees that villages are required to be independent in carrying out their government affairs, especially in managing village finances. The source of village income that comes from the village's original income is a form of village independence in managing finances. So that the village does not depend on the transfer of funds from the local government or the central government. In the current government system, villages have a strategic role in assisting local governments in the process of government administration, including community development and empowerment as real steps for regional governments to support regional autonomy in their regions.

If you look at the contribution of the village's original income, it is still less than the target set. Latief (2018) explained, in the 2015-2019 Jokowi-JK administration period in 2018, the percentage contribution of Indonesian rural income to national income was the target of 22%, reaching only 20.20%.

At the Gondang sub-district level, from the data from the Gondang District in Figures 2019 that researchers processed. In 2018, village income was still heavily influenced by ADD and DD which reached 79%. So that the village's original income and other village income, is included in 21%. If the 21% value is further examined, it is possible that the contribution to the village's original income will be even smaller.

This is the first objective of this research, which is to explore the contribution of the village's original income to the total village income and village expenditure, within the village scope in Gondang District.

Extracting data on the sources of village income that have been managed and which have the potential to be managed in order to increase the contribution of village original income is the next stage. At this stage, it can be seen from the 4 sources of village income, which sources have been managed, how they have been managed so far. In addition, it can also identify potential sources of income, but which have not been managed as a source of income.

This stage is also an initial step in efforts to increase the contribution of village original income. Namely, identifying sources of income and management that have been carried out by the villages. This data is submitted to the village as a stakeholder to manage it. The next improvement effort is Focus Group Discussion (FGD), formulation in citizen consultation, implementation at the locality level, monitoring and supervision. Where improvement efforts are presented normatively. Time constraints are an obstacle in the research process up to the last stage.

Construction thinking in an effort to increase village independence, by exploring the village's original income. Returned to the concept of good village governance, and participatory community empowerment. One side touched on the structural dimension, on the other hand, the cultural dimension.

The urgency of the village's original source of income in financing the implementation of village governance is the focal point of this research. How are the efforts made by the village government in exploring and increasing the source of village original income in order to support the implementation of village development and how to explore the potential for village original income in supporting the implementation of village governance.

## LITERATURE REVIEW

### Independence of the village

In an introduction to the book Menuju Desa 2030, it can be used as a reference for the meaning of an independent village in the future, which is very relevant to the current condition of the village.

Satria (2011), Independent means that the village community in 2030 has the quality to be able to fulfill basic facilities and infrastructure, meet food needs, create jobs in the village, build education based on local potential, build an identity based on values and local culture, plan their own development, and formulate and achieve its own economic and social welfare. Independent does not mean completely eliminating outside influences. The principle of net-benefit relations is applied in relationships between villages and parties outside the village (private or state). The concept of being independent also includes the ability of village communities to cope with crises that occur inside and outside the village.

The aspect of village revitalization is a step to balance the steps in the urban bias development process that have been carried out so far. Village revitalization is carried out through development policies that are centered on the interests of rural communities. Agrarian reform is a part that must be done to ensure justice and the state's siding with the poor who live in rural areas and efforts to revitalize agriculture and rural areas. Through the foundations of strong natural resource management, village communities are able to develop economic support institutions, small businesses and become the basis for industrial development. Thus, urbanization and the export of rural labor can be avoided. The village has the capacity to provide employment and livelihoods for its residents. Villagers who go to school can still choose to work in the village. The village gets an educated workforce who have been centered in the city.

The ultimate goal of village development in 2030 is to encourage local strength-based economy that can create prosperity for rural communities. So that the community identity based on values and local culture is maintained. Village development based on local strength still has to pay attention to ecological and economic sustainability.

Kolopaking (2011), thus the realization of decentralization and village autonomy in 2030 is essentially to make the community and village independent. Independence that is not only outward in nature, but also mental. This is aimed at measuring the efficiency and effectiveness of development financing in accordance with the conditions and needs of the village, arousing trust, community and village responsibility to take the initiative to take advantage of the potential of villages and rural areas that surround them, carry out social learning to build democracy, to foster participation that encourages community empowerment. and village.

### Law No.6 of 2014 is an effort to build village independence

The enactment of Law No.6 of 2014 concerning Villages developed a new paradigm and concept of village governance policies nationally. The Village Law no longer places the village as Indonesia's background, but the front page of Indonesia. The Village Law which was passed at the end of 2013 also developed the principle of diversity, prioritizing the principles of recognition and village subsidiarity. Apart from that, the Village Law promotes the rights and sovereignty of villages that have been marginalized because they are placed in a sub-national position. In fact, the village is essentially a national entity that forms the Unitary State of the Republic of Indonesia (NKRI).

Recognition not only recognizes and respects the diversity of villages, positions, authorities and rights of origin as well as government structures, but the Village Law also carries out economic redistribution in the form of allocating funds from the APBN and APBD. On the one hand, recognition is intended to recognize and respect identities, customs, and local institutions and wisdom as a form of action for cultural justice. On the other hand, redistribution of state money to villages is a resolution to address socio-economic injustice due to state intervention, exploitation and marginalization. Even the Village Law also protects the village, not only cultural protection, but also protection of the village from opposition and mutilation by *supradesa*, politicians and investors.

The principle of subsidiarity affirms that in all forms of human coexistence, no organization must dominate and replace a small and weak organization in carrying out its functions. In contrast, the stronger and greater moral responsibility of social institutions is to provide assistance (from Latin, *subsidium afferre*) to smaller organizations in the fulfillment of aspirations independently determined at a lower level, rather than being forced from above (Alessandro Colombo, 2012). In other words, subsidiarity in principle affirms the allocation or use of authority in a political order, which incidentally does not recognize single sovereignty in the hands of the central government. Subsidiarity occurs in the context of institutional transformation, often as part of bargaining between the community / sovereign authority (independent) and a higher central authority. The principle of subsidiarity also aims to reduce the risks to subunits of government or lower communities from being overruled by central authorities. Departing from the fear of tyranny, subsidiarity emphasizes the limitation of the power of the central authority (higher government) and at the

same time gives space to the organizations below to make decisions and use authority independently (Christopher Wolfe, 1995; David Bosnich, 1996; Andreas Føllesdal, 1999).

**The concept of Good Village Governance and Participatory Village Development**

Governance is defined as mechanisms, practices and procedures for government and citizens to manage resources and solve public problems. The quality of governance is assessed by the quality of the interactions that occur between the governance components, namely the government, civil society and the private sector. good village governance is currently becoming very “trendy”. There are those who translate good village governance as prime governance or good governance (Sumarto in Tampubolon, 2014).

Meanwhile, the meaning of good village in good village governance implies values that lead to the high desire or will of the people to be able to increase their ability to achieve the goals of independence, sustainable development and social justice. Good village also implies that there are functional aspects of village government that are effective and efficient in carrying out their duties to achieve these goals. Conceptually good in Indonesian is “good”, village means “village” and governance is “governance” (Yenni, 2013).

Participation is defined as the initiative, participation and involvement of all community members in decision making, formulation of development plans and programs needed by the local community, implementation and monitoring and supervision, none other than to improve the welfare of the community. So that participatory is intended as a development approach carried out in rural and urban development, it is often stated that there is an integrated village development approach and a village development approach based on local independence.

Participatory rural development is development carried out based on creativity, participation and involvement of all components of society based on the spirit of local community participation, which is expected to be able to overcome various obstacles and constraints faced and be able to implement them on their own. If it turns out that assistance from outside the community is still needed, the assistance is not dominant but stimulant.

Harjo (2015), the Independent Village concept rests on Trisakti Desa, namely; initiative, work, sembada. If Trisakti Desa can be reached then the village is called an independent village. Karsa, Karya, and Sembada Desa covers the economic, cultural and social fields that are based on three strengths, namely the development of village and inter-village economic activities, the strengthening of the village participatory system, and the development of communities in villages that are strong economically and socio-culture and have high concern. towards village development and empowerment.

The independence and sustainability of village development is not only done by one or two people. But it is done together in every element in the village. Development did not stop for five or ten years, but continuously. Development should not sacrifice the surrounding environment. Therefore, like the research above, with the development of the village economy, it must be together with a village participatory system that is getting stronger, and has a sense of concern for development and empowerment.

**RESEARCH METHOD**

This research uses quantitative methods. The sampling technique used was purposive sampling by selecting 4 villages from 20 villages in Gondang District, Tulungagung Regency, namely Jarakan, Tiudan, Sidem, and Sepatan Villages. The method of analysis by measuring the ability of the village's original income uses 2 methods, one side looking at the total village revenue and the other side from the village expenditure. The two methods, namely:

1. Based on the Degree of Fiscal Decentralization (DDF) (Ministry of Home Affairs and FISIP UGM, 1991) with modifications:  

$$PPADes = \frac{\sum PADes}{\sum TPD} \times 100\%$$
 Information:  
 PPADes = The Role of Village Original Income  
 $\sum PADes$  = Village Original Income  
 $\sum TPD$  = Total Village Revenue

To determine the level of village financial capacity seen from the degree of fiscal decentralization, the following criteria are used:

**Table 1. Fiscal Decentralization Degree Scale**

| PADes/TPD (%) | Village Financial Capability |
|---------------|------------------------------|
| 00-10.00      | Very less                    |
| 10.01-20.00   | Less                         |
| 20.01-30.00   | Enough                       |
| 30.01-40.00   | Moderate                     |
| 40.01-50.00   | Good                         |
| >50           | Very Good                    |

Source: Depdagri dan Fisipol UGM, 1991 (processed)

2. Base on the Routine Ability Index (IKR) (Tumilar, 1997:15):  
 $IKR = \frac{PADes}{Village\ expenditure} \times 100\%$   
 IKR = Routine Ability Index  
 PADes = Village Original Income

To determine the level of the village's financial capacity, seen from the Routine Capability Index, criteria are used using the following scale: (Tumilar, 1997: 15)

**Table 2. Routine Ability Index Scale**

| PADes/Village expenditure(%) | Village Financial Capability |
|------------------------------|------------------------------|
| 00-10.00                     | Very less                    |
| 10.01-20.00                  | Less                         |
| 20.01-30.00                  | Enough                       |
| 30.01-40.00                  | Moderate                     |
| 40.01-50.00                  | Good                         |
| >50                          | Very Good                    |

Source: Tumilar, 1997:15 (processed)

## RESULT AND DISCUSSION

**Table 3. Analysis results**

| Description             | Sidem                | Jarakan              | Tiudan               | Sepatan              |
|-------------------------|----------------------|----------------------|----------------------|----------------------|
| Village original income | Rp. 51.911.000,00    | Rp. 214.805.000,00   | Rp. 211.406.202,00   | Rp. 276.202.183,00   |
| Total income            | Rp. 1.728.463.553,00 | Rp. 1.352.529.292,00 | Rp. 2.377.143.417,00 | Rp. 1.676.740.703,00 |
| Total expenditure       | Rp. 1.734.413.727,00 | Rp. 1.354.095.825,00 | Rp. 2.285.636.131,00 | Rp. 1.665.719.167,00 |
| DDF                     | 3%                   | 15,88%               | 8,89%                | 16,47%               |
| IKR                     | 2,99%                | 15,86%               | 9,25%                | 16,58%               |

Source: APBDes 2020, (processed)

If we look at table 3 above, it can be seen that from the 4 villages the largest village original income was Sepatan Village, namely Rp. 276,202,183.00. While the lowest is Sidem Village, amounting to Rp. 51,911,000.00. The amount of the village's original income, of course, depends on the sources of the village's original income in each village, the amount and amount of which is different.

Of the four villages above, the contribution of the village's original income in meeting the total village income and expenditure needs is still below the 20.00 scale. Is it with the DDF method to calculate the village's original income to the total income in one budget period, namely the 2020 APBDes. Or the IKR method, which takes into account the contribution of the village's original income to total expenditure in one budget period, namely the 2020 APBDes.

Where the DDF with the less category was Jarakan Village at 15.88% and Sepatan Village at 16.47%. Meanwhile, Sidem Village was 3% and Tiudan was 8.89% in the very poor category.

Likewise, when using the IKK method, Jarakan Village was 15.86% and Sepatan Village was 16.58% in the poor category. Meanwhile, 2 other villages in the very poor category were Sidem Village at 2.99% and Tiudan Village at 9.25%.

There are 4 sources of village original income, namely a) village business results, b) assets, c) self-help, participation and mutual cooperation, 4) legitimate village income. In Sidem village, the village's original income comes from village business results and assets. As a percentage of its contribution to the total village original income in 2019, it is 5.36% from village business results, and 94.74% from assets.

In Jarakan village, the village's original income comes from business results and assets. With the respective percentages of 1.64% and 98.36% to meet the village's original income. In Tiudan Village, to meet the village's original income, it is 5.31% from village business results and 94.69% from assets. Sepatan Village, the percentage of the village's original source of income is 1.21% from the village business, 94.33% from assets, 4.46% from other villages' original income. More details can be seen in table 4. below

Table 5. Original sources of village income

| Description                                      | Sidem  | Jarakan | Tiudan | Sepatan |
|--|--------|---------|--------|---------|
| Village business results                         | 5,36%  | 1,64%   | 5,31%  | 1,21%   |
| Asset yield                                      | 94,74% | 98,36%  | 94,69% | 94,33%  |
| Self help, participation, and mutual cooperation |        |         |        |         |
| Other village original income                    |        |         |        | 4,46%   |

Source: processed

The village's original source of income from the 4 villages is managed by the respective Village-Owned Enterprises (BUMDES), with a grocery store that sells stationery, sugar and gas. The income earned is relatively small. The buyers are usually people from the village office.

Tabel 6. Village owned land area (in hectares)

| Village | Village treasury | Land for village officials | Total village land | Percentage C/D |
|---------|------------------|----------------------------|--------------------|----------------|
| A       | B                | C                          | D                  | E              |
| Sidem   | 3                | 15,31                      | 18,31              | 83,62          |
| Jarakan | 2                | 13                         | 15                 | 86,67          |
| Tiudan  | 0,9              | 21,86                      | 22,76              | 96,05          |
| Sepatan | 0,7              | 13,68                      | 14,38              | 95,13          |

Sumber: Kecamatan Gondang dalam Angka 2019, diolah

Then for the results of assets which are village treasury lands. More than 80% is *tanah bengkok* which functions as a source of salaries for village officials. So, more than 80% of the proceeds from these assets constitute funding posts for village government administration expenditures. This is what makes the results of assets less optimal as a source of village income. As shown in table 6.

According to information gathered, the village's original sources of income come from self-help, participation, and mutual cooperation. But it is not recorded in the village treasury book, so it is not accountable for the village's original sources of income.

Of the 4 villages, only Sepatan Village listed other village sources of income as their source of income. As a percentage of 4.46%. This income comes from taking care of the administrative needs of the community in Sepatan Village. For example, land issues, marriage, divorce. This source of income is taken after deliberation at the village level.

Original village income sources are not potential sources of increase for three reasons. First, the village's original revenue is very much dominated by the source of the village's wealth, whereas in reality most of the proceeds from the village's wealth come from managing "bengkok" land owned by village officials who function as the source of its salary. This implies that this village wealth yield post is very difficult to increase in the future because the area of "bengkok" is generally constant, or decreases.

Second, the source of the post produced by self-help, participation and mutual cooperation, is not a source that can be directly controlled by the village government. The size of this post depends on the awareness of the community or third parties. Therefore, the amount of contribution from this post is difficult to increase. In addition, this self-help post has a very low level of certainty. If the budget is dominated by uncertain revenue sources, development planning cannot be carried out properly.

Third, the post of village business results and other legal income as a source of village income are also not a potential source of revenue. The village government, for reasons of efficiency of collection, does not have the authority to collect village fees or taxes. This is very different from the district government which has the authority to collect local taxes and levies.

## CONCLUSIONS, SUGGESTIONS, AND LIMITATIONS

Based on the results above, the contribution of the village's original income to the total income and expenditure per year of the villages of Sidem, Tiudan, Sepatan and Jarakan in Gondang District, Tulungagung Regency, is still in the low and very low level. Although there have been efforts to increase the village's original income, by utilizing the village's original sources of income.

There is a need for village innovation in increasing village original income through sources of village original income. Village innovation by implementing the concept of good village governance and community participatory empowerment in the process. As well as starting to open up with other possibilities such as cooperation between villages.

This research was conducted at the time of the corona virus pandemic, which made limitations for the author in finding data in villages and related agencies. In addition, the data in the village has not been fully administered, so that the data needed in each village may not be in accordance with the data needs ideally.

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