

## The Younger and the Deliberative Budgeting Process at Village Level

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### ABSTRACT

The village community has the prospect of embroiling in the budgeting process more than just being the target group or beneficiaries. Still, as a subject, it is deliberative budgeting. The study aims to explain how the deliberative budgeting process at the village level can be realized or optimized. This study operationalizes three main variables: perception, attitude, and commitment, controlled by the respondent's characteristics. By using an experimental approach in a village to determine changes in understanding after treatment and correlational analysis, it turns out that there are two things found. First, the post-test score is higher than the pre-test score, and second, the age associated with the commitment to participate was a negative correlation, both pre-test and post-test. This shows that changes in understanding or perception will result in changes in commitment to participate. Then, increasing knowledge of budgeting in the village is much more effective for the younger age group to be more involved in the budgeting process. Therefore, in conclusion, increasing understanding through socialization, training, or education on various matters, especially budgeting, will impact the commitment to be more involved for the younger age group compared to the older one. These results can complement the explanation of various findings on community participation in village policy formulation, especially budgeting.

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### INTRODUCTION

Studies on community involvement in policy formulation, including budget policies at the local government level, have been carried out so far (Taló 2017; Fitzgerald et. Al. 2016; Manaf et. al. 2016; Chirenje, et. al. 2013 ; Michels 2012; Michels and Graaf 2010; Lorsuwannarat 2016; Schneider and Busse 2018; Nguyen-Hoang, et.al. 2010) from those that tend to be descriptive (for example, Mannarini and Fedi 2018) to those that tend to be explanatory (among them, Mizrahi and Vigoda-Gadot 2009; Zhang 2018;

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[Gordon, et.al. 2018](#)). Even if we search on the internet, the participatory budgeting keywords will generate many pages that discuss how people participate in budgeting, especially in America and Canada. However, a specific study of the possible involvement of the village community (with all its characteristics) in the process of formulating budget policies at the village level is still rarely done.

The cooptation process of village level budgeting into the national budget system in Indonesia started by 2014. Known with their stereotypes of powerless and backwardness, both education, technology, and economics, village communities have been *forced* to formally involved in the public financing process. It started by the allocation of funds from the national to the village. The village had to take responsibility as well as accountability for their budgeting process. For the village itself, the amount of funds allocated from the national level budget is very large and can reach tens of times of the previous budget. In the case, several studies on how the village is accountable for finance have often been carried out by leading to weak human resources, or their ability, in managing the finances. Even in this case, there are many village government officials have to deal with the law, as such the amount of them went to jail for that. Factors of ignorance and crime are the dominant factors determining this deviation action ([Antaranews, 2019](#)), Village officials experience shock in managing the budget, which suddenly becomes very large, and must obey the national budget system, which was previously poorly understood. [Mustofa \(2020\)](#), [Zakariya \(2020\)](#), [Widyastuti et al. \(2025\)](#) identified many cases of corruption of the village fund as an impact of the shock.

Then the process of budgeting in the village must be compliance with the national budget system, as well as standard financial procedures. Since the procedure is not yet understood by village officials so that the government apparatus upper, the district government (through the sub-district) provides guidance and supervision of the village budget process. In this case, there is a process of involving as well as coordinating village government into the national government system. It is especially true in the budget management process, from formulation to budget accountability anyway.

Studies on village budgets in Indonesia have tended to take it for grant it to the systems and procedures made by the Indonesian Government as such the issues studied tend to be top-down management of village funds (for example, [Hanifah and Praptoyo, 2015](#)). Even though there are still many other issues besides the top-down management, that is as such bottom-up, of course, the contrary.

Thus, the fact of fund allocation from the national, provincial, and districts budget as well to the village is decentralization of expenditure to fit the village community's needs. It is a co-optation of village budgetary to be a part of the national government authority.

From the description, it is interesting to examine the possibility of village communities getting budget allocations from the government upper them, but still having authority for budget allocation with processes that are not elitist as such national budget processes or participatory budgeting ([Cabannes & Cecilia, 2015](#)). This idea is parallel with, say movement, participatory budgeting project especially in America and Canada, but more than just participatory (i.e. [Chirenje, 2013](#)). This idea measures how likely or prospect the village community, with all their characteristics ([Roucek and Warren, 1979](#); [Boeke, ca. 1932](#)), can be subjects in formulating budgets in their respective village.

The budgeting process is inseparable from the planning process. In the context of public policy formulation, the budget formulation process is no different politically from the public policy process, but technically, it is not the same. The legislature generally becomes dominant in the policy formulation process, while the executive or bureaucracy dominates the implementation process (Ripley, 1985). In the budgeting process, the legislature's "participation" is questionable (Straussman, 2012). As such, in the process, the executive remains dominant. The budget formulation process is prepared more by the bureaucracy and then adopted by the legislature. Even though in the village contexts, there are differences due to the process of village community deliberation (*Musrenbangdes*), the domination of the executive remains dominant (Nain, 2020).

The discussion about the process of policy formulation is as far dominated by elitist approaches, by the legislature, the executive, to the policy analysts as well (for example, Weimer and Vining, 2017). Policy formulation studies are as far have various models. Some of them, as such the system model (Easton, 1965); elite-mass (Dye, 1981); institutional (Linder and Peters, 1990); incremental (Lindblom, 1984); as well as rational models (Alisson, 1971), becomes *established model* anyway.

The process of budget formulating as a part of the policy formulation process, in general, begins to have to a shift in issues from elitist (by legislative, executive, and professional) to direct community involvement due to democracy era in the days now. The emergence of participatory budgeting process movements, especially in the United States and Canada, is clear evidence of a shift in the issue of how the government makes policies into how people are involved in making these policies. Issues about community participation in the policy process have been widely studied (as such Gordon et. Al., 2018; Manarini and Fedi, 2017). Thus, in the formulation of public policy, especially in the budgeting process and at a relatively local level, the issue of community participation is getting stronger (such as Cabannes, 2019 or Chirenje, 2013).

In the paper, there are fundamental differences between deliberative and participatory terms. In the deliberative process, it implicitly contains participatory connotations but not vice versa. Deliberative refers to a process that is intensely carried out by the community, not just participation as Caparas' study (2016). This deliberative process contains several advantages or a positive side (Abdullah and Rahman, 2015). The direct and active involvement of the community, therefore, differs from community involvement as intended by Arnstein (1969) in a ladder of citizen participation, even in community control anyway. The involvement of the community directly and actively in the process of policy formulation is what meant of deliberative (Fearon, 1998). Therefore, the deliberative process includes the willingness of the community to take responsibility in the processes concerned as well. The term community willingness can mean individuals or groups (as such National Collaborating Center for Healthy Public Policy, 2018; Shin, 2018). The paper emphasized an individual's willingness to get involved and to take responsibility as well. It is what the mean of deliberative policy, especially budgeting, formulation. It is more than just a dialogue with involving the people instead (Gauvin, 2009), switch on the people position from the object to be the subject of the process.

In the village-level context, especially in Indonesia, efforts to directly involve village communities in formulating village policies, especially in development planning,

are carried out through village development planning meetings (*musrenbangdes*). However, it turns out that there is still much dominance of village elites, especially village governments, in the *musrenbangdes* process (for example, [Nain, 2020](#); [Raharjo et al., 2021](#)). Meanwhile, one of the most densely populated and largest villages in the most densely populated sub-district in Banyumas Regency, Kotayasa Village in Sumbang District, routinely holds *Musrenbangdes* (like almost all other villages). However, from interviews with several residents, they feel that they are just following along and do not feel involved in determining the results of the *Musrenbangdes*. Most do not even understand the results, similar to what [Raharjo et al. \(2021\)](#) found above.

Studies on this matter have focused more on community participation or involvement; even more than half a century ago, the concept of a ladder of citizen participation ([Arnstein, 1969](#)) was still a reference. The deliberative concept tends to reposition the community that has been the policy's object or target to become the policy's subject through intense and careful discussion. As stated by Burkhalter et al. ... At a minimum, deliberation entails rigorous analysis of information and policy alternatives, along with an inclusive and respectful discussion process ([in Knobloch & Gastil, 2022](#)).

The basic concept of *Musrenbangdes* is the same as the understanding of deliberative planning or policy formulation. However, in formulating the village budget, especially in Kotayasa Village, it is still trapped in formalism, one of the syndromes in developing countries in prismatic societies ([Riggs, 1964](#)). Therefore, studying how to realize or optimize the deliberative process in village budgeting is interesting. The results of this study underscore the need for the community to understand their rights and obligations as citizens. This understanding is crucial in efforts to civilization village communities and makes them increasingly responsible for their role in the budgeting process.

The results of this study are not just findings, but they are essential in the efforts to civilize the village community. They provide valuable insights that can help the community increasingly understand their rights and obligations as citizens. The final result of this deliberative process is not just knowledge gains and opinion change, but it is also about instilling a sense of satisfaction and responsibility in the community ([Knobloch & Gastil, 2022](#))

## **METHOD**

The research method employed in this study is quantitative, with respondents serving as the primary data source. Variables are measured using Likert's Scala, and data are analyzed using Pearson's product-moment in the Statistical Package for Social Sciences (SPSS). This method was chosen for its ability to provide a systematic and objective approach to studying the relationship between variables, which is crucial in a study of this nature.

The research was carried out in Kotayasa, the biggest village of Sumbang District, Banyumas Regency, Indonesia. The village chosen in consideration that the village have a largest area and also population in the sub-district. It is interesting to explore how large population can deliberatively involve in the policy process, especially the budgeting process. Due to a uniform system and procedure of budgeting in Indonesia, then the study can be generalized with similar characteristics, especially in circumstance characteristics and population density.

This study used an experimental approach to the activities in the village. Three activities were sequentially conducted: a pre-test, a treatment (to enhance understanding of budgeting), and a post-test. In this case, the researcher involved in some meeting of neighborhood of the communities which was held regularly every month or a half of month, even it can be once in every 35 days, a combination of Java (5 days) and national system (7 days). In every meeting, the discussion intensively with all participants of the meeting regarding perceptions, attitude, and commitment to the process of formulating of the village budget. Noted that each participant in the regular neighborhood meeting represented one household, most of them are men came. The number of respondents in this study was 104 households. The number of respondents in this study was 104 households, while the minimum number of samples for the 2.902 households as a population is 97 sample size by Slovin's formula at  $\alpha$  0,10. This means that the error is less than 0,1 and more than 0,05, and the respondents were chosen by accidental random sampling. The characteristics of the participants listed in table 1.

**Table 1.** Respondent's Characteristic

<i>Characteristic</i>	<i>Atributes</i>	<i>Count</i>	
Age (range)	Minimum	28	-
	Maximum	58	-
		<i>Frequency</i>	<i>Percent</i>
Sex	Male	99	95.19
	Female	5	4.81
		104	100
Occupations	Employe	41	39.42
	Farmer	27	25.96
	Unskilled laborers	36	34.62
		104	100
Education	Primary	24	23.08
	Secondary	22	21.15
	High	50	48.08
	Scholar	8	7.69
		104	100

*Source:* Field Data, 2018-2020

The study is quantitative research, and it has two instruments; in-depth interviews (both in a forum and individual as secondary) and a Simple Likert scale (1 to 5) as the primary instrument. The research analysis unit, the respondent, is the household. The sample of the study was 104 respondents who were accidentally present at the Neighborhood Association meetings (from the population of 2902 families). Based on phycological theory of behavior and self-perception (i.e. Bem, 1967; Demuth, 2013; Rakhmat, 2007), there are three variables measured from the deliberative process in the formulation of the village budget, as such perceptions, attitudes, and commitments of the community to be actively involved in the process of formulating the village budget. The perception measured by the community's knowledge of the budgeting process, called People Perception Regarding Budgeting (PPRB); the attitude measured by the community's disposition toward involving in the budgeting process, called People Attitude Toward Budgeting (PATB); and the commitment measured by the community's willingness to contribute in the budgeting process, called People Commitment To involved in Budgeting (PCTB), are the principal variables in the research. The measurements carried out two times, April 2017 and April 2018. The instrument used is

a scale of one to five (Likert's). The perception variable consists of ten statements (so that scores range from 10 to 50); the attitude variable consists of 7 statements (so the scores range from 7 to 35); the commitment variable consists of 7 statements (so the scores range from 7 to 35).

Between these two periods, there is an intervention as such courses and discussions to increase people understanding of the system and procedures for formulating and managing village budgets by existing regulations. Therefore, the first mensuration is a pre-test and the second one is a post-test (*quasi-experimental approach*). The existing prospect is the difference between the two measurement scores.

Community Perception of village budgeting consists of their understanding of budgeting procedures; budgeting authorities; and allotment of the funds. The Attitude toward village budgeting consists of their habitude to participate in budgeting management and the process. While the commitment to respond in the budgeting process consists of their readiness to contribute actually to the whole process.

Data analysis used statistical description, correlation as well as regression due to calculated the prospect to be the subject of the budgeting process. The respondent's characteristics, in addition to the three principal variables, are age, occupations, gender, and education. The occupations consist of the farmer, the employe, and the unskilled laborers; the education consists of the elementary, the secondary, the high-school, and the scholar.

## RESULTS AND DISCUSSION

### Pre-test Results

The pre-test results showed that there were still weak and lack of knowledge and understanding of the village community regarding budgeting systems and procedures in the village. Likewise, the attitude and commitment of the community towards the process of formulating the village budget are also still negative and low. The PPRB variable, the mean only 23.75 (10 to 50); the PATB variable, the mean 21.09 (7 to 35); and the PCTB variable, the mean 20.69 (8 to 40) (please see Table 2). Thus, the mode of people perception regarding the budgeting process in the village was still very vague and apathetic. Likewise, the average of people attitude and their commitment are still languid as well. However, the correlation between the PPRB and the PATB and also PCTB is significant in a positive direction (please see Table 3). This low commitment of the community is mainly related to their perceptions and attitudes towards a village budgeting process. Due to the significant correlations between the PPRB and the PATB and the PCTB, the stressing in next analysis will be in the correlation between the PPRB and the PCTB. It means that the attitude will not be the confounding variable.

**Table 2.** Means of Perception, Attitude, and Commitment in Pre-test

	Pre-PPRB	Pre-PATB	Pre-PCTB
N	Valid	104	104
	Missing	0	0
Mean	23,7500	21,0865	20,6923
Std. Deviation	4,70643	3,28607	2,37330
Minimum	14,00	16,00	15,00
Maximum	35,00	28,00	27,00

Source: Field Data, 2018-2020

**Table 3.** Correlations Between Perception, Attitude, and Commitment in Pre-test

		Pre-PPRB	Pre-PATB	Pre-PCTB
Pre-PPRB	Pearson Correlation	1	,809**	,768**
	Sig. (2-tailed)		,000	,000
	N	104	104	104

\*\* . Correlation is significant at the 0.01 level (2-tailed).

Source: Field Data, 2018-2020

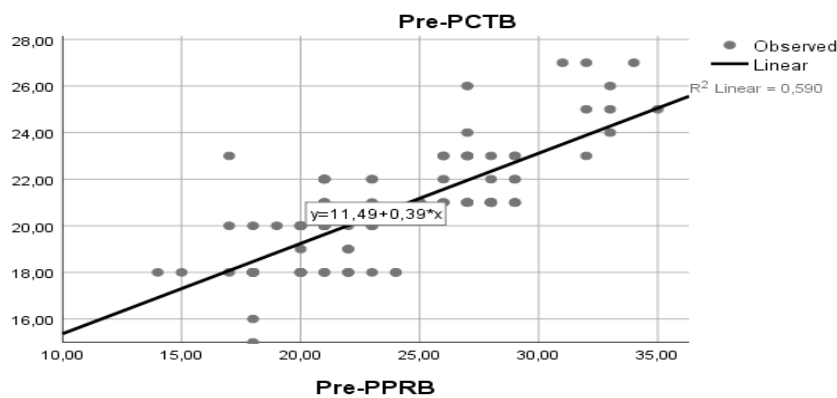
The correlation when controlled by the age, through the partial correlation, it is still significant evidently. It is a pure correlation between people perception and their commitment to contribute to the budgeting process. (please see Table4). Between the PPRB and the PCTB has a regression equation significantly as well ( $y=11.49+0,39X$ ) (please see Figure 1) with the coefficient of the determinant as 59% ( $R^2 = 0.590$ ). It means that, before the intervention, there is a significant correlation and the PPRB as a significant predictor to the PCTB.

**Table 4.** Partial Correlation Between Perception and Commitment Controlled by Age in Pre-test

Control Variables			Pre-PPRB	Pre-PCTB
Age	Pre-PPRB	Correlation	1,000	,734
		Significance (2-tailed)	.	,000
		df	0	101

\*\* . Correlation is significant at the 0.01 level (2-tailed).

Source: Field Data, 2018-2020



**Figure 1.** Linier Regression Commitment by Perception in Pre-test

The results of this pre-test show low scores for respondents' perception, attitude, and commitment, which is consistent with the basic psychology theory, which states that perception influences attitude. In contrast, attitude determines a person's behavior (Rahmat, 2007). Therefore, the results of this pre-test can be read as respondents with minimal understanding of village budgeting tending to have a negative attitude toward getting more involved in the village budgeting process and then not committing to being involved in the village budgeting process.

## Intervension

Course and discussion on enhancing knowledge of village budgeting systems and procedures based on existing regulations of the Government of Indonesia: Government Regulations; Minister of Finance Regulation; and Minister of Home Affairs Regulation; Governor Regulations; and Regents Regulations, held on neighborhood meeting. The regulations are very rarely known and understood by the village people except for representative institutions of the village people and the village government to do so. It is due to the regulations do not require the people to understand. In the process of the course, the community, in general, was enthusiastic to a better understanding of the system and procedures of the budgeting process in the village. It elucidated as such low community commitment is coherent by their low perceptions and attitudes; obviously, these three things are causality anyway. Many new insights obtained by the community about the contents of the regulations until people felt literate of the budgeting process.

The participants of the intervention are 142 in seven neighborhood meetings, each participant on behalf of his/her household, but the questionnaire completed only by 104 respondents (both pre-test and post-test).

## Post-test

From the post-test results, the scores of the three variables increased sharply compared to the pre-test. This increase can be interpreted as a result of the interventions to enhance people understanding of budgeting systems and procedures. The score of PPRB raised for 34.12% (23.66 to 31.86); PATB raised for 33.71% (21.09 to 28.20), and finally, PCTB in the village budgeting process raised for 38.29% (20.69 to 28.62) (please see Table5).

**Table 5.** Means and Mean Changes of the Research Variables

Variabels	Score Range		Mean		Mean Change
	Pre-test	Post-test	Pre-test	Post-test	
Perception	14 - 53	24 - 42	23.66019	31.85577	+34,12%
Attitude	16 - 28	20 - 39	21.08654	28.20192	+33,71%
Commitment	15 - 27	21 - 33	20.69231	28.61538	+38,29%

Source: Field Data, 2018-2020

The results of the post-test show the same symptoms as the pre-test but at different levels in the means. Both the pre-test and post-test proved a significant correlation between the PPRB, the PATB, and the PCTB (please see Table6). As well as the partial correlation, the correlation between the PPRB and the PCTB is pure when controlled by the age (please see table7). The regression equation between them has significant as well ( $Y=19.99+0.3X$ ), (please see figure2). It means that, after the intervention, the PPRB is a significant predictor to the PCTB.

**Table 6.** Correlations between Perception, Attitude, and Commitment in Post-test

		Post-PPRB	Post-PATB	Post-PCTB
Post-PPRB	Pearson Correlation	1	,577**	,621**
	Sig. (2-tailed)		,000	,000
	N	104	104	104
Post-PATB	Pearson Correlation	,577**	1	,740**
	Sig. (2-tailed)	,000		,000

\*\* .Correlation is significant at the 0.01 level (2-tailed).

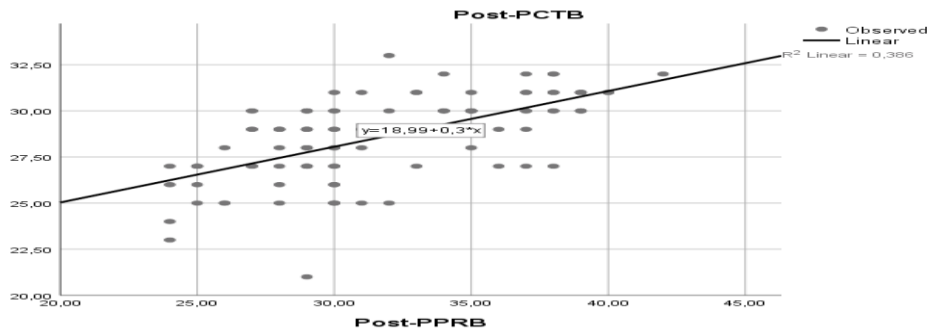
Source: Field Data, 2018-2020

**Table 7.** Partial correlation between Perception and Commitment controlled by Age

Control Variables		Post-PPRB	Post-PCTB
Age	Post-PPRB	Correlation	1,000
		Significance (2-tailed)	,000
		df	101

\*\* Correlation is significant at the 0.01 level (2-tailed).

Source: Field Data, 2018-2020



**Figure 2.** Linier Regression Commitment by Perception in Pot-test

The post-test results also showed the same thing as the pre-test results, that perceptions about village budgeting are related to attitudes. In contrast, attitudes determine behavior to commit to the village budgeting process that will be carried out (between perception, attitude, and behavior, (Rakhmat, 2007). It can be read that respondents who understand village budgeting well tend to have a positive attitude and ultimately commit to being more involved in the village budgeting process.

Mean difference between pre-test and post-test has a significant as well (please see in table 8). It means the differences between pre-test and post-test of the same variables are significant. In other words, variable scores in the pre-test are difference significantly within the post-test.

**Table 8.** Differece means test between pre-test and post-test (paired sample test)

		Paired Differences			95% Confidence Interval of the Difference		t	df	Sig. (2-tailed)
		Mean	Std. Deviation	Std. Error Mean	Lower	Upper			
Pair 1	Pre-PPRB - Post-PPRB	-8,10577	3,08746	,30275	-8,7062	-7,5053	-26,774	103	,000
Pair 2	Pre-PATB - Post-PATB	-7,11538	2,77754	,27236	-7,6555	-6,5752	-26,125	103	,000
Pair 3	Pre-PCTB - Post-PCTB	-7,92308	2,13474	,20933	-8,3382	-7,5079	-37,850	103	,000

Source: Field Data, 2018-2020

The mean difference results indicate that the intervention process or providing an understanding of the village budgeting process can increase the average respondent's understanding of village budgeting.

**The Gender (The Sex).**

Although the number of respondents is unbalanced, between male and female, there is the same tendency, that the symptoms and relationships of the three principal variables in the study are relatively the same. Both male and female had low scores in pre-test and increased after post-test, and the relationship between the three variables

was significant as well (please see figure 3). It means there is no difference between male and female in the correlations of the variables.

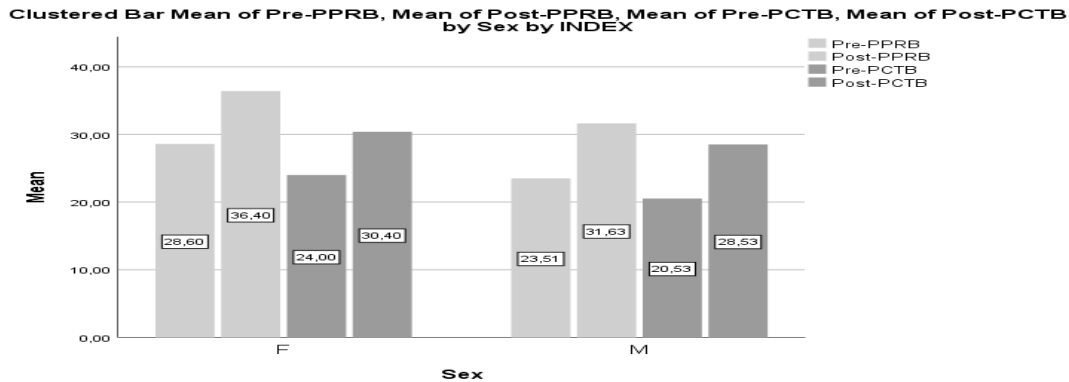


Figure 3. Means of Perception, Attitude, and Commitment Split by Sex

The Age

When the age variable correlated with the principal variables of the study, it turns out that the age correlates with all research variables negatively and significant (please see table 9 and figure 4). When the age variable positioned as a control variable on the correlation between research variables, especially the correlation between the PPRB and the PCTB, both pre-test and post-test, it turns out that the correlation is not affected, the correlation is significant yet at the 99% confidence level ( $\alpha = 0.01$ ). Thus, the respondent's age is negatively (significant) correlated with the principal variables of the study and does not confound on the correlation of the main variables. It means that the age is a predictor (negative) rather than a confounding variable.

Table 9. Correlation The Age with Perception, Attitude, and Commitment in both pre-test and post-test

		Age	Pre-PPRB	Pre-PATB	Pre-PCTB	Post-PPRB	Post-PATB	Post-PCTB
Age	Pearson Correlation	1	-,417**	-,323**	-,337**	-,254**	-,366**	-,381**
	Sig. (2-tailed)		,000	,001	,000	,009	,000	,000
	N	104	104	104	104	104	104	104

\*\* Correlation is significant at the 0.01 level (2-tailed).

Source: Field data, 2018-2020

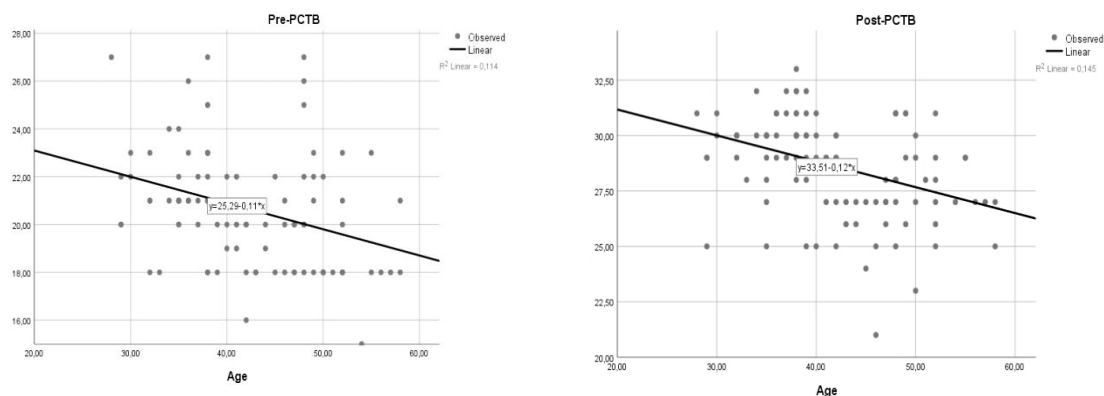
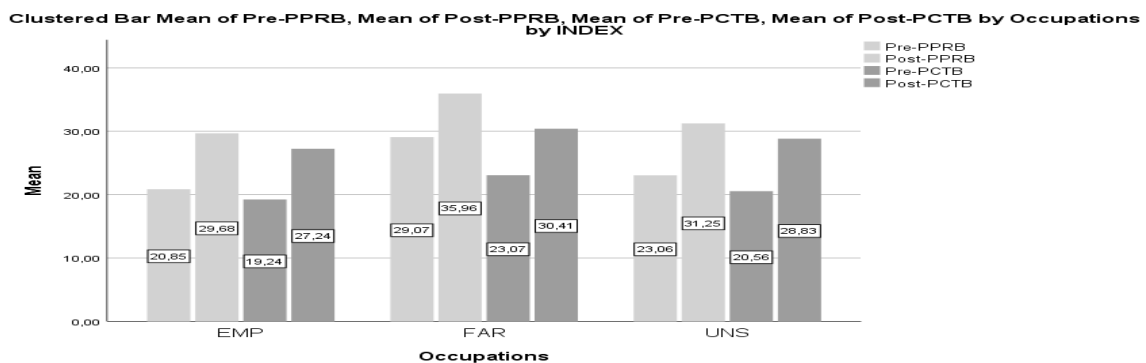


Figure 4. Curves of the Correlation Between Perception and Commitment in Both Pre-Test and Post-Test

The correlation between age and perception, attitude, and behavior, both pre-test and post-test, was negative. This shows that the younger the respondent's age, the higher the understanding or perception of village budgeting, attitude, and commitment, both before and after their understanding, improved.

**The occupations**

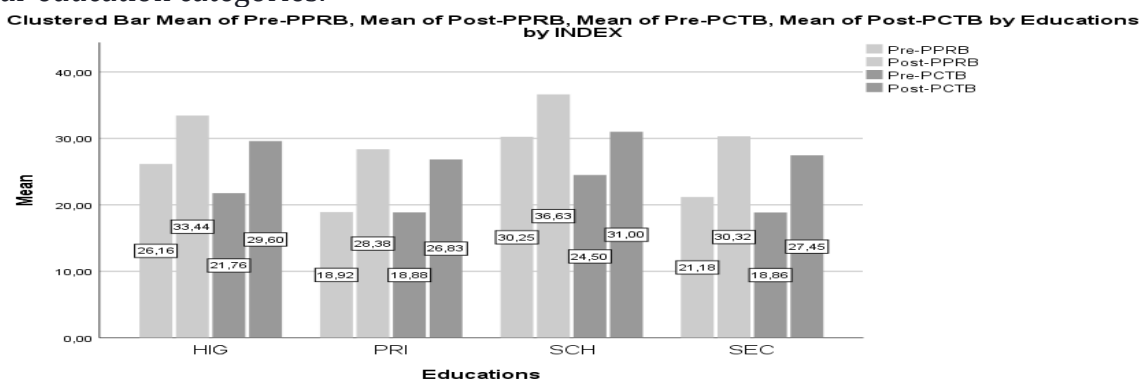
The occupations categories have no a significant difference in the means of the variables (please see Figure 5) and the increase in the mean score of the variables after the intervention (pre-test and post-test). There is the tendency of the correlation between the principal variables of the study and not confounded by differences in occupations category.



**Figure 5.** Means of Perception and Commitment in Both Pre-Test and Post-Test Split by Occupations

**The Educations**

The education turns out does not change correlational trends between research variables (please see figure 6). It also shows that the correlation between the principal variables of the study not confounded by differences in the education category. Figure 6 shows that the mean increase between pre-test and post-test is likely and identic in all four education categories.



**Figure 6.** Means of Perception and Commitment in both pre-test and Post-test split by Education

**Prospect**

The percentage of the difference between the pre-test and post-test scores can refer to be the prospect or possibility of committed villagers being the subject of village

budget formulation. It indicated by the coefficient of the correlations between the PPRB, the PATB, and the PCTB. Therefore, enhancing the community's perception of village budgeting will be able to change the attitude and commitment of them in the village budgeting process. Correlation between the PPRB, the PATB, and the PCTB is positive and significant at 0.01 by post-test. These results indicate that the changes in the commitment provenience from changes in the attitudes and the perceptions, it is about 60,40% ( $R^2$ )(please see Table 10).

**Table 10.** Regression Equation for Commitment (Dependent/Y) by Post-test

		Post-test	
Linier	Correlation	Regression/Equation	$R^2$
Perception ( $X_1$ )	.62124**)	$Y = 18.989 + (.302)X_1$	.386**)
Attitude ( $X_2$ )	.73978**)	$Y = 12.540 + (.570)X_2$	.547**)
Multiple	$R = .777$ **)	$Y = 11.677 + (.142)X_1 + (.440)X_2$	.604**)

\*\* . Correlation is significant at the 0.01 level (2-tailed).

*Source:* Field Data, 2018-2020

Meantime, the prospect for enhancing the community's commitment to actively involved and responsible in the formulation of village budgeting is on regression values of the research variables. From the regression table, there are several things. First, there is relatively no change in the correlation coefficient and regression between the pre-test and post-test. The variable of PPRB and PATB correlated to and can be a predictor of the community's commitment (The PCTB) degree, whether there is intervention or no, by the regression equation.

Second, the change in the mean value of the variables was quite significant between before and after an intervention (pre-test and post-test), it found by the test of the difference of means as on Table 8. It is, in other words, the intervention to change their perceptions shows a significant change in their attitude and commitment to be involved and responsible in the formulation of the village budgeting process. Therefore, the prospect of changing the people become the subject of the village budget formulation process can be quite high through an intervention to change their perceptions of the village budget formulation process.

## DISCUSSION

The results show that the lack of commitment of rural communities, with all their stereotypes, such as lack of literate; tend to be apathetic and do not dare to be involved in the village budgeting process; is sourced from their weakness of perception and attitude of the system and procedures of the village budgeting. The evidence such as the results of the post-test scores after they enhanced their understanding of the rules regarding budgetary systems and procedures is they had prospects to shift to be the subject of the process.

This study can enrich existing studies (i.e. [Asmawati & Basuki, 2019](#); [Hasniati, 2016](#); [Hanafie et al., 2019](#)) on budget management accountability in villages that tend to be elitist, accountability just for the village government. It can even expand the scope of the participatory budgeting movement, especially in the context of the 2019 projects in the United States and Canada. They may get the new discourse in the people of the rural and illiterate world to participate in any budgeting. This study can also be generalized for

the policy process in general at the village level, more than just participatory but deliberative.

The amount of change in community commitment related to their perceptions and attitudes toward the budgeting process can be a starting point for the possibility of the community taking responsibility in the village budgeting process. These results can complement to [Talo \(2017\)](#) identification of variables that affect community engagements in a meta-analysis, namely the sense of community, community identity, social well-being, and place identity.

The main difference of participatory and deliberative in this study refers to the psychological perspective, participatory psychologically still feels as an object or target group while deliberative, in this study in particular, psychologically feels to have or as a subject. In this case, [Abelson et al. \(2003\)](#) does not explicitly differentiate except the historical side of the concept, deliberative and democracy with participation. The people commitment, psycho-individually, in the village budgeting process depends on their perception and attitude, whereas it is an indicator they take responsibility in the process. Therefore, they could be the subject in the process, could be deliberative rather than only participating anyway.

From the results of this study, especially the existence of a negative correlation between the principal variables, the age variable needs to notice. The negative (coefficient) correlation shows that the older person will be the predictor to the lower attitude and commitment. Therefore, increase community commitment to budgeting is to increase their perceptions and addressed to younger people. The younger is more prospect than the older one. The prospect target group to increase commitment to be actively involved in budgeting is a younger group. Due to the research proved that the youngsters are on behalf of their household; it means the younger is not just a teenager, but young householders.

Even when compared to [Maguire's \(2021\)](#) study on age and participation, it shows that the age limit for being able to be more involved in various policy activities can be considered 18 years or earlier. A preference was stated for improving participation retention and achievement rates by offering an enhanced and accessible post-16 offer across Wales (p.4). In another study on participation, especially political participation, Youth Policy Labs and UNICEF even mentioned and concluded, "If one understands why he/she will vote...well, he/she does this consciously. If one knows that he/she will vote and not regret it later, why not let the person do this at 11?" So far, recognition of the younger generation from various countries has ranged from 13 to 18 years.

The research results can inspire that young age is not politically differentiated in that it is recognized in the political process. The connection with this study's results shows that optimizing the deliberative budgeting process can be started by increasing the understanding of priority budgeting for young people or teenagers in the village. At the same time, the older generation can and has been represented by the village government apparatus.

## **CONCLUSION**

The discussion of budgeting process concludes the system of representation at the village level tends to be elitist. The system could change to a more egalitarians one, a deliberative system. Interventions to enhance community literate, especially for young

householders, can start through a community's social learning, such as the community will perceive that the village budgeting process is the responsibility of the community concerned. Prospect of the villagers to be a subject of budgeting is relatively high. Therefore, they have a prospect to be the host in their village as well. The keyword is a change in their perception as well as enhancing their literate. This conclusion assumes that the national government has the political will to open up the possibility by revising the rules regarding the budgeting process in the village with the community become the subject, not the object.

This study has some shortcomings: firstly, this study assumes that the government has a political will towards changing budgetary authority from elitist to deliberative through relevant regulations. Therefore, this study can complement the elaboration of these variables or others and can supplement for policy analysis of the involvement of village communities in the formulation and management of village budgeting. Secondly, this study does not include yet the technological progress variable where village communities, in general, have access to much information as well as knowledge through the internet and social media. It extends to the research of e-participation as intended by Wirtz (2016) as well as Gordon (2016) in intend to *social media platform* participation.

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