

Actor's Interpretation of Village Independence Regulation: A Study of Heidegger's Hermeneutics on Budgeting and Expenditure in Batu City, Indonesia

Aditya Prasaja¹, Ishomuddin^{2*}, Vina Salviana³, Asep Nurjaman⁴

¹Doctor of Sociology of University of Muhammadiyah Malang,

²Professor of Sociology of Islamic Society of University Muhammadiyah Malang

³Professor of Sociology of University of Muhammadiyah Malang

⁴Professo of political Sciences of University of Muhammadiyah Muhammadiyah Malang

***Corresponding Author:** *Ishomuddin, Professor of Sociology of Islamic Society of University Muhammadiyah Malang*

Abstract: *The implementation of village autonomy through Law Number 6 of 2014 gives villages an important role in supporting national development by regulating performance-based policies and programs that emphasize transparency, accountability, efficiency, discipline, and budget fairness, oriented towards value for money. This law provides a stronger legal umbrella than previous regulations and covers various aspects, although public attention tends to focus on the large allocation of village funds. In addition, this law replaces a number of provisions in Law Number 32 of 2004 and requires all village-related regulations to be adjusted within two years of enactment, so that the acceleration of the preparation of implementing regulations is crucial to ensure effective implementation. Before the presence of Law Number 6 of 2014, the main focus of the government during the regional autonomy era was more focused on fulfilling the rights of districts/cities, while villages were often positioned as political tools with fund allocations that only met operational needs. Significant changes occurred in the era of President Joko Widodo's Working Cabinet, when the Priority Nawakerja was launched to accelerate village development, including through strategic programs such as the Independent Village Movement, institutional strengthening, the formation of BUMDes, revitalization of village markets, and the development of technology-based infrastructure and public services. However, the implementation of this Law faces challenges, especially related to the distribution of Village Fund Allocations and the dispute over authority between the Ministry of Villages and the Ministry of Home Affairs, which raises public concerns about politicization and suboptimal realization of the program, even though the potential for village funds reaches tens of trillions of rupiah each year.*

Keywords: *Village; Independence; Regulations; Heidegger's Hermeneutics; Budgeting; Expenditure*

1. INTRODUCTION

The government's decision to divide authority related to village affairs between the two ministries has created overlapping regulations that have the potential to hinder comprehensive village empowerment. An example is the conflict of regulations between Permendagri Number 81 of 2015 concerning Evaluation of Village Development and Permendes Number 2 of 2016 concerning the Village Development Index, as well as between Permendagri Number 114 of 2014 concerning Village Development Guidelines and similar guidelines from the Ministry of Villages (Huda, 2015). In the context of village governance, this concept includes the implementation of government affairs by the village government and BPD to improve community welfare based on local origins and culture (Tata, 2020). The village government also functions as a formal symbol of the village community led by the village head, with duties including managing village households, development, community development, and carrying out tasks from the central to district governments (Nurcholis, 2011). The main functions of the village government as regulated in Law Number 6 of 2014 include organizing government, development, community development, and community empowerment. In its implementation, the village government establishes regulations as a basis for managing community

life, managing land fairly, maintaining order, and creating a safe environment. In addition, the village government is responsible for population administration, development of basic infrastructure such as roads and public facilities, and development of the education and health sectors to meet the basic needs of the community. In terms of empowerment, the village government encourages active community participation by respecting local customary rights and traditions, so that it can create sustainable development and improve the welfare of the village community as a whole.

Within the framework of village autonomy, the strategic role of the village government not only involves technical aspects, but also the integration of local values such as norms, rules, and relevant social institutions. The village government, consisting of executive and legislative institutions, is tasked with creating a democratic life, accelerating public services, and building community trust to achieve village independence (Nurcahya, 2019).

Villages have great potential that includes land rights, human resources, economic centers, and developing socio-political dynamics. This potential requires wise and professional management to support services, empowerment, and development of village communities. Decentralization and village autonomy aim to bring development planning closer to the community, improve public services, encourage equitable development, and increase financing efficiency based on local needs. In addition, village autonomy also seeks to improve the welfare of village officials, drive the local economy, and maximize the potential and initiatives of the community. With the responsibilities given, the village government and the community can learn together in organizing governance, encouraging active participation, and creating sustainable development that is highly competitive (Eko et al., 2013, 2014).

In an effort to carry out development in the village by themselves, the village is run by the village government to carry out the planning process. The development planning process in the village is a series of top-down, bottom-up, deliberative, participatory, and political processes involving all elements of society in the village, village institutions, village government and BPD. Development planning in the village is carried out with reference to the authority of the village and the duties and functions owned by the village. The purpose of the development planning process is to provide hope that what will be implemented by involving interested parties in the village can provide the greatest possible results as desired by the parties. The results of the planning are then included in the Village Government Work Plan document which is an annual plan which then becomes the basis for compiling the Village Budget. The Village Budget contains a program plan that will be implemented in the village accompanied by an estimate of funds and their sources. In other words, the Village Budget has a strategic role for the village in carrying out development activities. Public participation in the regional budget process is still considered utopian, because the socialization carried out only reaches a portion of the community, so that only certain groups have access to information and the opportunity to propose programs (Sopanah, 2010).

The quality of development in the village is also determined by the quality of the Village Budget in funding activities needed by the village. However, looking at the preparation process, the dominant role remains only with the Village Head as the leader of the village government and the BPD which has the function of preparing the Village Budget. So even though the development planning process involves many related parties and is given space to contribute to the activity plan that will be funded through the Village Budget. (Salamah, 2018).

The understanding of the Village Head and BPD regarding the concept of village independence, the function of the Village Budget, the village development planning process, and budgeting policies in the village has a close relationship with the suitability between the Village Budget that has been prepared and the provisions of laws and regulations. This is because careful planning will affect more effective financial implementation and supervision. As a result, local government performance can improve (Sinambela et al., 2018). Thus, the implementation of good financial supervision at the village government level will support the creation of more optimal village independence regulations.

Effective village fund management according to the principles of good governance aims to ensure transparency, participation, and accountability, in a way that has an impact on determining the priorities and needs of village development (Nurlukman & Said, 2019). Based on research by Fariyansyah et al., (2018), a deep understanding of the meaning of accountability in practice is a key

factor in increasing the quality of local government services to the community, because this allows for the implementation of policies that are more visible and responsive to community needs. While researchers see the regulation of village independence as an activity, the meaning of "design" sees activities that are not passive. The existence of village independence forms an active structural pattern for both actors, stakeholders and the community. In Heidegger's view, Dasein is a dimension that combines truth and error, which cannot be separated from considerations about the life-world, because these considerations will be an integral part of how humans interpret the world. Dasein is always connected to the past, present, and future (fore structure) (Adian, 2012; Babor, 2011). The concept of village regulation is also formed based on rules originating from the past regarding the management of local government budgets, as well as rules applied today, which aim to achieve village independence. Hermeneutics is the science that studies how to interpret a meaning. One of the figures in Hermeneutics Theory is Martin Heidegger, a German philosopher who lived between 1889-1976. Heidegger stated that understanding is an existential ontological structure of human existence, whose originality is parallel to existence itself and is the foundation for all forms of interpretation. This understanding always operates in the context of an interconnected whole, where each element influences each other (Laverty, 2003; Wolfendale, 2011).

This approach, which is an ontological analysis of human existence, is considered more fundamental than all other scientific analyses. This analysis is an irreplaceable introduction to understanding ontology, namely the philosophy of Being. Contrary to the assumptions of many critics, Heidegger remains firmly rooted in reality as it is. Although he tries to offer a universally applicable ontological structure, he also emphasizes that the focus of his study is on concrete and individual human existence. According to Heidegger, humans are different from other living things not because humans are animal rationales, but because of the uniqueness of humans who have awareness and understand Being, which is not possessed by other living things (Ahmat, 2012). Understanding-of-Being is a fundamental term in Heidegger's hermeneutic discussion because it contains the core of the nature of thinking. Human existence seems different from other entities because in its existence, Being is something fundamental and is always present around it, with it. Since the beginning, humans have been connected to Being, making it an integral part of its existence. Humans not only understand Being, but are also determined by that understanding. Understanding-of-Being is not just an ability or something that humans have sporadically, but rather an openness that is ontologically integrated with its existence. This close relationship makes humans continuously deal with Being, making it an object of explicitation and articulation that invites to be understood and reported (Poespoprodjo, 2004). Batu City as the only City Government in East Java Province has 19 (nineteen) villages. All villages in Batu City have independent status based on the 2022 Village Development Index. The journey of villages in Batu City in the past 3 (three) years towards the Independent Village Index status is that in 2020 there were 15 (fifteen) independent villages and 4 (four) advanced villages, in 2021 there were 19 (nineteen) independent villages, and in 2022 it remained with 19 (nineteen) villages with independent status. For achieving the Village Development Index status, the Mayor of Batu and the Village Heads throughout Batu City received a certificate of appreciation and a badge from the Minister of Villages, Development of Disadvantaged Regions, and Transmigration on October 17, 2022 (Ameliya, 2022; Cahyono & Kartika, 2022).

Based on research conducted by Denis et al., (2016) entitled "Leadership and Strategic Change under Ambiguity" focusing on the relationship between cultural sociology, this analytical orientation is still little known among them. Such a gap can be bridged, however, if one pays attention to the development of Jeffrey Alexander's type of cultural sociology on the one hand, and the work of Louis Quéré and Daniel Cefaï on the other, in line with Habermas' redefinition of the concept of public space. From this study, to read how the formulation of village budget policies, it can be read that actors pay attention to the relationships or social networks formed in the village environment which are then dialogued in the public space as a form of aspiration. This connection, between the social actor network and the aspirations of the community in the public space will color the actor's interpretation in compiling the village budget. From the formulation of the problem that we have put forward, the purpose of this study is to: (1) understand in depth the actor's interpretation of the regulation of village independence in compiling the Village Revenue and Expenditure Budget (APB)., (2) To understand the actor's interpretation of the existence of village independence.

2. LITERATURE REVIEW

Previous Research

Over the past five years, there have been many studies examining the interpretation or interpretation of actors, but each study has its own characteristics. Hermeneutic thinkers think of the relationship between text, author, and reader as a link that assumes each other. The truth obtained by an interpreter is always a matter of ongoing debate. This is because the interpreter is always in a dilemma between accepting the perspective of the author of the text or comparing it with his personal views as a reader, as well as the context around him (Wilson, 2017, 2022). As a method for understanding life, hermeneutics is the result of the theory and application of hermeneutics used to explore and understand the world of life and human experiences (Vanleeuwen et al., 2017). In the context of reading culture, the use of hermeneutics is influenced by the thoughts of Clifford Geertz who put forward the concept of cultural interpretation. Geertz argues that culture is a system of symbols that have meaning. His view is based on the belief that humans are animal symbolicum, namely creatures who recognize, create, and use symbols to communicate. Therefore, culture is understood as a system of symbols and texts that can be interpreted (Geertz, 1973).

Hermeneutics focuses on theories that attempt to provide an accurate interpretation of texts, such as in the interpretation of novels, poems, dramas, films, scriptures, laws, the role that must be played by an actor, or even a piece of music led by a conductor. This hermeneutics can also be understood as the phenomenology of existence and existential understanding. In this context, hermeneutics does not only refer to the science or rules of text interpretation, or methodology in the humanities (geisteswissenschaften), but rather to a phenomenological explanation of human existence itself. The analysis of the hermeneutic thinker Heidegger shows that understanding and interpretation are the basic models of human existence. This is the hermeneutical view that is the basis of this research (Al Munir, 2021).

A study conducted by Malinova (2018) entitled "The commemoration in Russia of the centenary of the 1917 revolution(s): Comparative analysis of rival narratives" examines the commemoration of the centenary of the 1917 revolution in Russia in the context of post-Soviet politics. This study analyzes the speeches of politicians and publicists using a comparative approach to historical narratives. These narratives are developed by major mnemonic actors, such as the ruling elite, the Russian Communist Party, "conservatives", "liberals", the Russian Orthodox Church, and others. Malinova (2018) compares these narratives based on five main reasons: first, the main idea of the narrative which is often related to the mission or political identity of the mnemonic actor; second, the storyline that focuses on the history of tragedy and trauma experienced by Russia in the 20th century; third, the elements of events that connect these narratives; fourth, the main actors involved; and fifth, the lessons that can be learned from these historical experiences. In this case, actors whose strategies are more like fighters do not have enough resources to promote their own interpretations, or they have views that are partly in line with the ruling elite. At the same time, they feel it is important not to fully agree with their interpretations in order to avoid potential conflict. Thus, these actors try to avoid direct polemics with the opposing party in order to achieve their goals.

The research conducted by Malinova (2018) focuses more on the interpretation of the actor, while this research focuses on the actor's interpretation of the regulation of village independence. The object of Malinova's research is the narrative text of the centenary of the 1917 revolution in Russia in the context of post-Soviet memory politics, while this research chooses the preparation of the local government budget in the context of village independence in Batu City, East Java Province. The method used by Malinova is historiography which presents the past narratively with comparative analysis, while this research uses the phenomenological method developed by Heidegger. The similarity between this research and previous research lies in the actor's interpretation of the text narrative. However, the main difference between the two is the object of research and the methodology used.

Meanwhile, the research by Runkel (2017) entitled "Monadology and social geography: Theoretical perspectives with Gabriel Tarde" discusses Leibniz's monadology within the framework of hermeneutic social geography and action theory, which is connected to actor-network theory and assemblage theory in geographical research. Runkel discusses the application of neo-monadological

perspectives to the social that gave new impetus to geographical research in the 1980s and 1990s in Germany. The focus of this research is similar to Runkel's research in terms of actor interpretation and hermeneutics, but the difference lies in the research object and methodology used. Runkel refers to Gabriel Tarde in his research, while this research focuses more on actor interpretation of village independence regulation in budgeting using phenomenological methods. The research conducted by Erhard (2022) entitled "Culture and poverty from a lifeworld stance: rehabilitating a controversial conceptual pair" discusses Oscar Lewis's controversial theorem of poverty culture and highlights its analytical potential. Based on Alfred Schutz's socio-phenomenological model of the lifeworld, culture is understood as an interpretive and pragmatic way used by actors to approach their world. Within this framework, I argue that individuals living in limited conditions often lose the possibility of living out their institutionalized intentionality. This causes them to feel demoralized and confused, leading to a loss of inner drive and a pessimistic attitude. Fatalism and passivity also penetrated their action plans. Erhard's research results show that poverty should not be understood as an isolating subculture, but rather that individuals in poverty are heavily influenced by the dominant middle class and its lifestyle. The similarity between Erhard's research and this research lies in the actor's interpretive way of viewing the situation, as well as the use of phenomenological methods to systematize the results in spatial, temporal, and social aspects analyzed using hermeneutic text interpretation. The main difference lies in the object of research, which in this research focuses on the actor's interpretation of the regulation of village independence in budget preparation, as well as the theory used, namely Martin Heidegger's hermeneutics.

Research conducted by Karthikeyan & Suresh (2020) entitled "Hermeneutics mindfulness approach to prevent mid-life crisis: A HRD perspective" highlights hermeneutics as a discipline that increases the intensity of human acceptance of the interpretation of legal texts, as well as the ability to see universal meaning in the human soul and empathize with their cognitive abilities, which are very useful in dealing with crises. This study aims to evaluate whether midlife crises increase significantly in men and women in their 40s to 50s, regardless of psychological, physical, economic factors, or if it is a psychological disorder that occurs at that age. In addition, this study also asks why traditional principles of managing oneself and others learned throughout life, such as parenting that is consistent with family and community support systems, experience difficulties at the beginning of midlife crises, which almost destroy the individual. The similarity between the research conducted by Karthikeyan & Suresh (2020) and this study lies in the same focus, namely the study of hermeneutics which aims to explain how actors or humans interpret texts. However, the main difference lies in the object of research; previous research focused on midlife crisis, while this research will focus on the actor's interpretation of the village independence regulation. Previous research used an interpretation method with an exploratory approach to analyze the perceived impact, while this research uses a phenomenological method to understand the phenomenon of the creation of the regulation by the actors involved. Furthermore, research conducted by Deane (2020) entitled "Building and Justifying Interpretations of Texts: A Key Practice in the English Language Arts" discusses the application of various strategies to build text interpretations, including strategies to deepen understanding, conclude the author's purpose, consider multiple perspectives, connect texts with context, generalize and apply themes, and participate in cultural conversations related to texts. This research also identifies a sequence of activities that define literary interpretation as a social practice, and sets the main objectives and sub-objectives for these activities. Although there are similarities in the focus of research related to text interpretation, the main difference lies in the context and object of research. Deane's research focuses more on teaching and literature, while this research will focus on the actor's interpretation of village independence, using the phenomenological method.

The research conducted by Fytros (2018) entitled "Heidegger and modern finance" discusses asset valuation and risk assessment, both individually and collectively, which focuses on the financial market where these valuations and risks are traded and allocated between various actors, both individuals and institutions. Fytros attempts to compare Heidegger's concept with modern finance, which is in contrast to two mainstream theories in financial economics, namely EMH (Efficient Market Hypothesis) and Behavioral Finance. The social explanations put forward regarding finance are considered more marginal, but provide progress. Fytros explains that the emergence of modern financial economics through EMH and behavioral finance is a historical phenomenon that changes the market to be more centralized. This is related to epistemology where the fundamental problem lies in

the development of a system of true and justified propositions to support and sequentially trigger appropriate economic actions. Cultural understanding of human existence, which is manifested in everyday lifestyles, allows for the emergence of shared practices that can be socialized and support basic understandings regarding these practices in society.

The Heideggerian concept historically shows that the subject has dominant objective control over financial objects. This study has similarities in the use of Heidegger's concept, but the difference lies in the objects and methods used. The research to be conducted by the researcher will focus on the actor's interpretation of the regulation of village independence in the preparation of the local government budget, while Fytros' research focuses on the application of Heidegger's concept in the context of modern finance. The method to be used by the researcher is phenomenology, which is also used by Fytros (2018) in his research. Research conducted by Brayford (2022) entitled "Autonomous weapons systems and the necessity of interpretation: what Heidegger can tell us about automated warfare" reveals that although many community actors oppose it, the development and deployment of lethal autonomous weapons to war zones may still occur, given the perceived operational and ethical advantages of these weapons. Brayford states that the deployment of fully autonomous weapons that can operate without human intervention presents ethical dangers, especially because it can question the weapon's ability to comply with the Law of War. The similarities between Brayford's research and this research lie in the focus on interpretation in regulating the behavior of people or actors. However, there are significant differences in the research objects: Brayford discusses autonomous weaponry, while this study focuses on the regulation of village independence carried out by actors. Brayford's research conducts an ontic-ontological investigation developed in Martin Heidegger's *Being and Time*, while this study examines the use of regional budgets with a hermeneutic approach that is also rooted in Heidegger's thinking. Based on the studies discussed previously, the position of this study is to provide a more flexible space in the application of hermeneutics. This hermeneutics is used to understand more deeply how actors interpret texts, which are not limited to holy books, but also regulations that can be considered as analogies of holy books in the context of the teachings of national life.

Theoretical Basis

This research is based on Martin Heidegger's hermeneutics theory. Although Heidegger did not explicitly use the term "hermeneutics" in his work, the concept can be found in his 1920s lectures written in the book *Sein und Zeit* in 1927, especially in one of its sections entitled *Ontologie Hermeneutik der Faktizität*. The main difference between Heidegger's thinking on hermeneutics compared to the traditions of Schleiermacher and Dilthey which focused on the interpretation of texts; he linked it to human existence and the history of Being (Schmidt, 2006).

In *Sein und Zeit*, Heidegger (1962) combined the concept of phenomenology as a discourse on "appearing," which comes from the Greek words *logos* (discourse) and *phainesthai* (appearing). Phenomenology, according to Heidegger, is the art of understanding something as it is without imposing subjective concepts. When phenomenology discusses "Being," it becomes ontology. Thus, phenomenology and ontology are intertwined, resulting in an approach called "universal phenomenological ontology." This process also includes the art of understanding meaning, which is the essence of hermeneutics.

As a phenomenological approach, Heidegger's hermeneutics emphasizes letting something reveal itself without being influenced by the interpreter's frame of mind. This understanding differs from the traditional view that separates subject and object in the process of knowing, as used by Husserl. Heidegger introduced terms such as *Dasein*, *in-der-Welt-sein*, and facticity, which do not refer to a thing, but rather to a human existential situation (Palmer, 1969).

In the hermeneutics of facticity, understanding (*Verstehen*) no longer refers to the interpretation of documents, artifacts, or texts, but to the existential reality of *Dasein*. The act of understanding is considered as a way of *Dasein*'s existence that reveals itself primordially. Heidegger uses the term *Auslegung* (interpretation) to describe the process of "letting open," where meaning is in the thing itself that reveals itself to the interpreter, not in the interpreter's consciousness (Heidegger, 1962). Heidegger's hermeneutics, known as the hermeneutics of facticity, views understanding (*Verstehen*) as a primordial act of *Dasein* that is precognitive and inherent in human existence. This hermeneutic

aims to interpret the act of understanding in the light of phenomenology, by allowing understanding to reveal itself as facticity (Hardiman, 2015).

In the concept of the prestructure of understanding, Heidegger asserts that understanding does not entirely depend on the subjective pre-understanding of the interpreter. In order for a text or phenomenon to be understood, clarity about the interpreter's "hermeneutical situation" is required, an approach that differs from the hermeneutical circles of Schleiermacher and Dilthey. According to Heidegger, the hermeneutical circle operates in the ontological realm, where understanding moves from our way of being to understanding something. This suggests that all understanding is circular in nature (Dreyfus & Wrathall, 2005; Grondin, 1994; Inwood, 1999). However, Heidegger was reluctant to call it a hermeneutical circle because the term was considered too geometric (Dostal, 2002). According to Heidegger, understanding (*Verstehen*) is always directed towards the future, even if it relates to things from the past or the present. The meaning of a text, event, or action is understood in terms of one's existential possibilities, namely how it affects one's future life. For example, finding a letter from a deceased parent is not only understood as a memory, but also in terms of its impact on future life, such as decisions or changes that may occur as a result of the message in the letter (Palmer, 1969).

Understanding for Heidegger is the existential ability to anticipate and project possibilities. This concept is known as *Entwurf* (projection), where understanding is *Dasein's* way of existence to reach its possibilities as a visionary being. Thus, understanding reflects the ontological pre-structure that allows *Dasein* to grasp the potential of the future before realizing it empirically (Heidegger, 1962). In *Sein und Zeit*, Heidegger explains that the pull to the future begins from the pre-structure of understanding which is manifested in interpretation. In German, interpretation is called *Auslegung*, which literally means "putting out" or opening up something hidden. Heidegger unites understanding (*Verstehen*) and interpretation, but places understanding as the ontological basis that precedes interpretation. Understanding, according to Heidegger, is a way of human existence, while interpretation is the articulation of the act of understanding. The hermeneutical circle proposed by Heidegger connects understanding with interpretation as a circular and complementary process (Heidegger, 1962).

Heidegger also introduced the concept of the "big three" in interpretation: *Vorhabe* (what is already there), *Vorsicht* (way of seeing), and *Vorgriff* (anticipation). These three concepts reflect how the pre-structure of understanding from the beginning directs the interpreter to the meaning of something that is oriented towards the future. The prefix "vor-" in German not only means "before" but also indicates projection or anticipation. Heidegger distinguishes the concept of projection from a priori knowledge. A priori knowledge reproduces the reality that already exists, while projection reveals potential in the future, thus challenging the traditional Kantian view of a priori knowledge (Lafont, 2007). Heidegger describes three elements of the pre-structure of understanding, namely *Vorhabe* (having in advance), *Vorsicht* (seeing in advance), and *Vorgriff* (catching in advance). *Vorhabe* describes the interpreter's prior understanding of the reality to be interpreted. For example, understanding a tragedy such as *Oedipus Rex* requires a prior understanding of the concept of tragedy in ancient Greek theater. *Vorsicht* indicates the interpreter's ability to project the meaning of a work into the future, while *Vorgriff* refers to the use of concepts to capture meaning and its implications. These three elements operate simultaneously in interpretation, so that interpretation is more directed at revealing meaning in the future than at seeking objectivity (Lafont, 2007).

As facticity, understanding always has a projective character because *Dasein* is temporal, that is, anticipating future possibilities. Heidegger emphasizes that understanding cannot be separated from presupposition, the most basic of which is the way humans exist, both as writers and readers of texts. In this context, the pre-structure of understanding becomes a key element in interpretation, indicating that interpreting is a process of revealing meaning that is directed towards the future (Hardiman, 2015).

This study bases its analysis on Heidegger's hermeneutic approach to explore the interpretations of actors in the preparation of the Village Budget (APBDes), especially towards legal texts that define village independence. Heidegger's hermeneutics was chosen because it offers a conceptual framework for understanding how actors interpret laws and regulations, which is ultimately reflected in the preparation of the Village Budget as a strategic tool for realizing village independence.

According to Heidegger, the process of understanding is always connected to the pre-understanding, which includes the presuppositions and initial views of an individual before interacting with the text. The pre-understanding not only includes initial knowledge, but also reflects the way a person exists as a reader or interpreter (Heidegger, 1962). In this context, the meaning made by the actors cannot be separated from their life experiences, which ontologically shape the way they interpret and formulate village policies.

3. RESEARCH METHODOLOGY

There are several characteristics that are specifically found in all phenomenological studies, according to Moustakas (1994) which are taken from a psychological perspective of van Manen (1990) which is based on the orientation of humanities science, including:

- a. Emphasizing the phenomenon to be explored based on the perspective of a single concept or idea.
- b. Exploring phenomena in groups of individuals who have all experienced the phenomenon. Therefore, heterogeneous groups are identified which may vary in size from 3 to 4 to 10 to 15 individuals.
- c. Philosophical discussion of the basic ideas involved in phenomenological studies. This
- d. Discussion explores the lived experiences of individuals and how they have subjective experience of the phenomenon as well as objective experiences of something in common with others. Therefore, there is a rejection of the subjective-objective perspective, and, for this reason, phenomenology lies on a continuum between qualitative and quantitative research.
- e. In some forms of phenomenology, the researcher "locks" himself out of the study by discussing his personal experiences with the phenomenon. This does not completely remove the researcher from the study, but it serves to identify the personal experience of the phenomenon and partly to remove that experience, so that the researcher can focus on the experiences of the participants in the study. This is ideal, but readers can learn from the researcher's experiences, and focus only on the experiences of the participants with the description. According to Giorgi (2009) sees this locking not to forget what has been experienced, but to prevent past knowledge from being involved when determining the experience.
- f. Data collection procedures that specifically involve interviews with individuals who have experienced the phenomenon. However, this is not a universal feature, as some phenomenological studies involve a variety of sources and data, such as poetry, observations, and documents.
- g. Data analysis that can follow a systematic procedure that moves from narrow units of analysis (e.g., significant statements) to broader units (e.g., meaning units) and then to detailed descriptions that summarize two elements, namely "what" the individual has experienced and "how" they experienced it (Moustakas, 1994).
- h. Phenomenology ends with a descriptive section that discusses the essence of the experience that the individual has had by involving "what" they have experienced and "how" they experienced it. "Essence" or essence is the culmination of phenomenological studies.

In phenomenological research, there have been structured and specific methods of analysis that have been developed by Moustakas (1994). Creswell (2013) simplified the analysis method discussed by Mustakas as follows:

- a. First step: describe personal experiences with the phenomenon being studied, premarital sexual behavior. The researcher begins with a complete description of his or her experience with the phenomenon. This is an attempt to distance/set aside the researcher's personal experience (which cannot be done completely) so that the focus can be directed to the participants in the study.
- b. Second step: create a list of important questions according to the research objectives. The researcher then finds statements (in interviews or other data sources) about how individuals experience premarital sexual behavior, lists these important questions (data horizontalization) and

considers each statement to be of equal value, and works to compile a list of questions that are non-repetitive and non-overlapping.

c. Third step: take these important statements, then group them into larger units of information called "meaning units" or themes.

d. Fourth step: Write a description of "what" the participants experienced with the phenomenon of premarital sexual behavior. This is called a "textural description" of the experience—what happened—including verbatim examples.

e. Fifth step: write a description of "how" the experience occurred. This is called "structural description", and the researcher discusses the background and context in which the phenomenology was experienced. Describe the premarital sexual behavior carried out by students who wear the hijab, where it happened and was experienced, whether it had been done before becoming students or after becoming students.

f. Sixth step: write a combined description of the phenomenon of sexual behavior by including textural descriptions and structural descriptions. This section is the "essence" of the premarital sexual experience and displays the peak aspect of the phenomenological study. This is usually a long paragraph that tells the reader "what the participants experienced with the phenomenon of premarital sexual behavior and "how" they experienced it (i.e. the context).

4. RESULTS AND DISCUSSIONS

Actors' Interpretation of Village Independence Regulations in the Preparation of Village Revenue and Expenditure Budgets (APB)

Health services

In the health service dimension, the Verstehen process begins with Vorhabe, which is the initial understanding framework held by village leaders. This understanding is formed from past experiences that highlight the importance of access to health facilities such as Polindes and Puskesmas. Although this awareness is strong, the reality of the budget in the 2022–2024 period shows no special allocation for improving health facilities (0% of the total APBDes). This phenomenon gives rise to a discourse that describes the tension between urgent needs in the health sector and policy priorities that are more inclined towards other sectors. This condition reflects the imbalance between concerns about health problems and the more pragmatic orientation of village policies.

Community Empowerment for Health

Initial understanding (Vorhabe) regarding the importance of community participation in health activities, such as Posyandu, is a strategic foundation for the success of village health services. The significant budget allocation of 20.26% in 2022, 16.30% in 2023, and 17.12% in 2024 shows that there is attention to the sustainability of community-based health programs. However, the discourse that developed at the Rede stage highlighted that although the level of community participation had reached a high level, improving the quality of Posyandu cadres was still an urgent need. This indicates that Vorhabe not only influenced program implementation but also encouraged the reformulation of more progressive aspirations.

Health Insurance

The initial understanding (Vorhabe) of health insurance in the village is rooted in the transition from local programs such as ASKES and Jamkesda to BPJS, which is seen as a step forward based on previous positive experiences. The budget increase from 2.66% in 2022 to 5.46% in 2024 reflects strong expectations from village leaders that BPJS will continue to support the health needs of the community. This optimism is clearly visible at the Discourse stage, where village actors show confidence in the sustainability of the existing health insurance system, but with the awareness that tighter management and supervision must remain a primary concern. This indicates that despite the positive understanding, there is an awareness of the need for improvement in the management of the health insurance program. At the Vorsicht stage, there is a wariness about the implementation of programs such as BPJS. The Village Head revealed that there were residents who were not yet registered for the BPJS program, while the BPD Chair highlighted the dependence of some people on

the Jamkesda program, which does not optimally cover all levels of society. This awareness shows a deep understanding of the need for more comprehensive health coverage, especially for vulnerable and unprotected groups. Although the budget for health programs continues to increase, the amount is still considered not to cover all existing needs, creating a gap between policies set at the central level and the reality on the ground. This indicates a gap between what is expected in the policy and implementation at the village level, which needs to be the focus of evaluation.

Access to Primary and Secondary Education

In the dimension of access to primary and secondary education, the Vorhabe of village leaders reflects an initial awareness of the importance of education as an instrument of development. Past experiences showing limited educational facilities led them to view education as a strategic sector that must be encouraged. However, the fact that there is no budget allocation for primary and secondary education in the period 2022 to 2024 (0%) creates a significant discrepancy between initial understanding and budget realization. In the developing discourse, this may reflect the assumption that formal education in the village is quite established, so that attention and budget are directed more to other sectors that are considered more urgent.

Furthermore, in the Vorsicht stage, village leaders, including the Village Head and the BPD Chairperson, show a cautious attitude in assessing the existing educational conditions. While there have been some improvements in education facilities, such as the construction or renovation of primary and secondary schools, they also identified serious challenges that communities still face, such as the zoning system and the long distances to access schools. This discourse shows an awareness of the gaps in access and quality of education in villages, which still need more attention. Criticism of the zoning system and the need for new schools to be built in villages further emphasize that despite some progress, access to education remains a major issue. However, the mismatch between community needs and the very minimal budget allocation (0% for 2022 to 2024) shows that despite a collective awareness of the urgency of education, village policy attention does not fully reflect this.

Access to Non-Formal Education

In the context of non-formal education, Vorhabe village leaders reflect various views that emerge based on their respective experiences and priorities. The Village Head assessed the success of the literacy eradication program and the Community Learning Activity Program (PKBM), which are considered significant achievements in improving the quality of human resources in the village. However, this view was not fully agreed with by the Village Secretary, who was more critical of the implementation and effectiveness of these programs. This disagreement shows that there is room for evaluation and improvement, especially in terms of dynamic budget allocation. The fluctuation of the non-formal education budget from 12.72% in 2022 to 21.04% in 2023, then decreasing again to 9.66% in 2024, illustrates changes in priorities that are often inconsistent. This discourse reflects the need for periodic evaluation to ensure that non-formal education programs continue to run in accordance with the objectives that have been set, and that the available budget can be used effectively.

.Access to Knowledge

The initial understanding (Vorhabe) of access to knowledge in rural communities is reflected in local initiatives such as Community Reading Parks, which demonstrate that literacy has long been part of the values upheld by village communities. However, the imbalance between aspirations and realization is clearly revealed in the almost non-existent budget allocation for the development of literacy infrastructure, namely only 0.09% in 2022 and 0% in 2023 and 2024. This imbalance highlights the gap between the intentions stated in the vision and the limitations of available resources. In the discourse, village leaders' understanding of the importance of literacy as a tool for community empowerment is revealed, although they recognize that without adequate resource support, the development of access to knowledge will remain hampered.

At the Vorsicht stage, awareness of budget limitations becomes a focal point in the decision-making process. The Village Head's progressive view of developing the village library as a literacy center reflects a long-term vision to expand access to knowledge for the entire community. However, on the

other hand, the suggestion from the Village Secretary and the BPD Chairperson to carefully expand the library illustrates the desire to ensure that this facility can be accessed equally by all levels of village society. The limited budget, reflected in the very minimal allocation (0% for 2023 and 2024), shows a major challenge in meeting the basic needs to develop adequate literacy infrastructure. However, this concern does not reduce the seriousness of stakeholders in realizing better access to knowledge for village communities. In Vorgriff, the hope for increasing access to knowledge is getting stronger, with a focus on developing village libraries as a means to encourage literacy. Village stakeholders show a clear vision in enriching the library's book collection and involving young people in reading activities. Although the budget allocation for village libraries remains very limited, as seen in the 2022 budget which only reaches IDR 1,200,000 (0.09% of the total APBDes), this vision illustrates the understanding that libraries are not only a place to store books, but also as a literacy center that has the potential to accelerate village progress by increasing the capacity of community knowledge and skills. This reflects the understanding that even though budget constraints are a constraint, access to knowledge is still seen as an important investment in empowering rural communities.

In the Aletheia Stage, the process of interpreting access to knowledge in the village reveals a deeper truth about the challenges faced in realizing the ideals of inclusive literacy. This interpretation reveals that despite the strong intention to improve literacy through the development of village libraries, the reality shows a significant gap between the desired vision and the reality faced on the ground. Minimal budget and limited human resources are the main obstacles in achieving this goal. Aletheia, in this case, reveals that although literacy is seen as an important empowerment tool for the community, without policy reform and proper resource allocation, access to knowledge will not be able to be expanded significantly. This process of revealing the truth also leads to a deeper understanding that success in improving literacy does not only depend on the physical library, but on how the entire education and literacy ecosystem in the village is built with an integrated approach and based on the needs of the local community.

Sense of Security of the Residents

The collective awareness of the Tulungrejo Village community regarding the importance of security stability is clearly seen through their active participation in the siskamling activities. This tradition is part of Vorhabe, which is the initial framework inherited to maintain a sense of security and order in the environment. The Restorative Justice approach applied to resolve conflicts peacefully confirms that villages prioritize social harmony over repressive approaches. However, budget dynamics—with an increase from 3.41% (2022) to 3.74% (2023), followed by a drastic decrease to 1.32% (2024)—indicate uncertainty in policy priorities. This creates challenges in realizing the initial commitment to a sense of security as an integral part of social welfare.

At the precautionary stage, villages implement deliberation-based strategies to maintain harmony and prevent conflict escalation. Activities such as siskamling and poskamling become important mechanisms in creating a sense of security. The discourse that emerged among village leaders shows a high awareness of the need to strengthen security. However, budget fluctuations, especially the drastic decrease in 2024, are a critical issue. Although awareness of the importance of security remains high, limited budget support reflects other priorities that shift the focus to the security sector. This concern is reinforced by the potential for obstacles to the effectiveness of security programs due to significant funding reductions.

Through the Vorgriff dimension, village leaders demonstrate a deep understanding that security is a vital element for sustainable social development. Future projections place community participation as a key pillar of village security. However, the decrease in budget allocation in 2024 signals that long-term commitment to security faces serious challenges. With only IDR 37,214,760 (1.32% of the total 2024 Village Budget), security priorities appear marginalized even though the need to maintain stability remains relevant. This underscores the importance of a more strategic and sustainable approach to supporting security as part of the village development vision. Through Aletheia, the deep truth about the security dimension in Tulungrejo Village is revealed. The participatory tradition of maintaining security through the neighborhood watch reflects strong social solidarity. However, the deeper truth reveals that this security is not guaranteed without sustained efforts. The decrease in

budget in 2024 indicates a dependence on fluctuating fund allocations, which could ultimately undermine community trust in the effectiveness of security programs.

The truth also lies in the duality between understanding the importance of a sense of security and the obstacles in realizing the program consistently. The Restorative Justice approach has succeeded in creating social harmony, but a more structured implementation supported by an adequate budget is needed to ensure that this harmony is not temporary.

In the context of *Sein zum Tode*, awareness of time constraints is a reminder that a sense of security must be actively maintained before a greater threat arises. The *siskamling* tradition, although effective, must continue to be adjusted to the needs of the times, such as improving technology to support the security system or training for the community in dealing with emergency situations. Without these efforts, the sense of security that has been built can collapse along with the emergence of new challenges.

Zeitlichkeit, or time constraints, emphasizes that a sense of security cannot be delayed in its implementation. The budget reduction in 2024 highlights a shift in priorities that can weaken the village security program. This is a reflection that time lost without strengthening security is a loss that can threaten the social stability of the village. Therefore, it is necessary to take quick and effective strategic steps to overcome this challenge.

Social Welfare

Social welfare, especially in relation to access to education for children with special needs, reflects the *Vorhabe* values that have long been part of the collective aspirations of the Tulungrejo Village community. The hope to establish a Special School (SLB) in the village shows an inclusive understanding of the needs of vulnerable groups. However, the minimal budget allocation—1.02% in 2022, 0.82% in 2023, and 0.75% in 2024—indicates that resource constraints are a major challenge in realizing this aspiration. This gap between vision and realization reflects a policy dilemma that village leaders must overcome.

In the *Vorsicht* stage, attention to social welfare issues encompasses broader challenges, such as the education of children with special needs and psychosocial issues, including suicide prevention. Stakeholders' understanding of these issues shows a wariness of the long-term impacts if these needs are ignored. However, the budget allocation of only 0.75% to 1% of the total Village Budget is clear evidence that there is a large gap between concern for these issues and the priorities for fund allocation. The discourse that emerged underlined the tension between the desire to meet urgent needs in the social welfare sector and the limited budget available. This caution, although necessary, can hinder concrete action if not accompanied by innovative and sustainable strategies. Through the *Vorgriff* dimension, projections for the future of social welfare in Tulungrejo Village show a vision to create an inclusive environment, especially for children with special needs and other vulnerable groups. Village stakeholders, such as the Village Head, BPD Chair, and Village Secretary, understand the importance of building special education facilities and integrated support services. However, with the budget allocation continuing to decline—only IDR 13,600,000 in 2022 and even less in the following years—this effort faces serious challenges. The vision, although reflecting a deep understanding of community needs, requires more substantial financial support to be realized.

The *Aletheia* stage reveals a deeper layer of truth about social welfare in Tulungrejo Village. In the process of open interpretation, it is revealed that the aspiration to establish educational facilities for children with special needs is not merely a reflection of practical needs, but also reflects a respect for human rights and higher human values. The discourse on this issue shows that the community and stakeholders are not only fighting for access to education, but also creating social equality that is the foundation of solidarity in the village.

Access to Information and Communication

In the dimension of access to information and communication, the *Vorhabe* of the Tulungrejo Village community reflects high optimism towards the potential of telecommunications technology to support village development. Although the community has previously adapted to technological limitations, there is a strong hope that technology will accelerate progress in the field of information and digital literacy. This collective awareness indicates that the community has seen technology as a means that can expand access to information and improve their quality of life. However, the realization of the

budget in 2022, 2023, and 2024 which does not include an allocation for this sector shows that despite optimism, the use of information technology has not been prioritized in village budget policies.

At the *Vorsicht* stage, there is a high awareness of the potential risks of misuse of technology, especially the use of mobile phones and the internet. The Village Secretary highlighted the importance of increasing digital literacy among the community to avoid negative impacts, such as the spread of misinformation or digital addiction. Although awareness of this issue is very high, the absence of a budget allocation for the development of digital literacy in 2022, 2023, and 2024 shows that despite caution against misuse of technology, concrete steps to improve the community's ability to use technology wisely are still not prioritized. This reflects an imbalance between awareness of the risks and real efforts to address the problem. In the *Vorgriff* dimension, although access to information and communication has become a very important need for the community, there is a projection that the development of digital infrastructure and digital literacy will be a priority in the future. This projection includes planning to improve the quality of internet access, expand the coverage of telecommunications networks, and provide more intensive digital literacy training for the community. Although the current budget for this sector is limited, there is hope that in the future, developing access to information will be a priority to increase community participation in the era of globalization and prepare them to face increasingly complex digital challenges.

Through *Aletheia*, it can be revealed that although information technology has great potential to improve the quality of life of the community, the truth that is revealed is the unpreparedness in allocating resources to support optimal access to information and communication. This truth illustrates the gap between community optimism towards technology and the reality of the limited budget for developing this sector. Therefore, the truth that needs to be accepted is that the use of technology as a tool to accelerate village development requires more serious attention from the village government in terms of funding and policy.

.Village Community Production Diversity

The diversity of village community production reflects the collective hope and awareness to diversify the economy, shifting from dependence on the agricultural sector to other sectors such as trade, livestock, and tourism. This *Vorhabe* shows a deep understanding of the economic potential that can be explored from various sectors. The community and village leaders realize that with this diversity, the village economy will be more resilient to market fluctuations and changes in natural conditions. However, although there is awareness of the importance of this diversification, the absence of a specific budget allocation for this sector in 2022 to 2024 shows that this hope has not been followed by real action.

At the *Vorsicht* stage, village policy makers show an optimistic attitude towards the potential of sectors such as tourism and MSMEs, but with high alertness to the challenges that may arise. Fierce competition, limited resources, and the need to improve workforce skills are the main concerns. Despite awareness of these risks, the absence of clear budget allocations in the Village Budget for the 2022-2024 period indicates a mismatch between caution regarding long-term risks and the concrete actions needed to address these challenges. This indicates that although village leaders are aware of the economic potential and challenges, they are still hampered by limited resources and other priorities.

In the *Vorgriff* dimension, although other economic sectors such as tourism, livestock, and trade have the potential to grow, village leaders are beginning to project that economic development based on production diversity will be key to improving long-term welfare. This projection includes plans to strengthen the MSME sector, develop supporting tourism infrastructure, and improve the local product marketing system. However, despite a clear understanding and projection of the importance of economic diversity, the main obstacle remains the limited allocation of funds in the village budget in previous years. This projection indicates the need for greater planning and budget allocation in the future to realize the village's economic potential to the fullest.

5. Conclusion

Based on the analysis of the findings in the research conducted, the conclusion of this study is as follows: Regulations on village independence interpreted by Village APB Drafting Actors are not significantly reflected in the Village APB document. *Dasein's* interpretation of village independence

regulations through a hermeneutic process involving past experiences (Vorhabe), critical observation of current reality (Vorsicht), and projections of future needs (Vorgriff), so that in each stage of its understanding, there will be deviations so that the meaning they understand becomes different at the implementation level.

The existence of village independence according to the interpretation of Village APB Drafting Actors in the initial meaning-making process is based on past experiences, which then does not necessarily mean that the results of the interpretation will manifest as the past experiences of the actors. Future orientation becomes the final determinant for actors in interpreting the existence of village independence. The meaning of village independence as a result of interpretation based on past experiences of Village APB Drafting Actors and on village independence regulations is not significantly reflected in the Village APB document. The Village Budget Document is prepared based on the future orientation of the Village Budget Drafting Actors towards the existence of an independent Village in the future.

REFERENCES

- Ahrori, A. (2011). *Partisipasi Masyarakat Dalam Penyusunan APBDes (Studi tentang Pola Hubungan Pemerintah Desa dan Masyarakat Desa Pucangsari Kecamatan Purwadadi Kabupaten Pasuruan)*. Universitas Muhammadiyah Malang.
- Akbar, D. L. (2016). *Peran Pemerintahan Desa Dalam Penyusunan APBDes Perspektif Undang-Undang Nomor 6 Tahun 2014 Tentang Desa (Studi di Desa Kedungkelor Kecamatan Warureja Kabupaten Tegal)*. Universitas Negeri Semarang.
- Al Munir, M. I. (2021). Hermeneutika sebagai Metode dalam Kajian Kebudayaan. *Titian: Jurnal Ilmu Humaniora*, 5(1), 101–116. <https://doi.org/10.22437/titian.v5i1.12508>
- Amalia, A. D., & Syawie, M. (2015). Pembangunan Kemandirian Desa Melalui Konsep Pemberdayaan: Suatu Kajian Dalam Perspektif. *Sosio Informa*, 1(2), 175–188. <https://media.neliti.com/media/publications/52861-ID-pembangunan-kemandirian-des-melalui-kon.pdf>
- Ameliya, T. M. (2022, October 17). *Mendes beri penghargaan kades se-Batu atas status jadi Desa Mandiri*. ANTARA: Kantor Berita Indonesia. <https://www.antaraneews.com/berita/3184733/mendes-beri-penghargaan-kades-se-batu-atas-status-jadi-des-mandiri>
- Babbie, E. (2010). *The Practice of Social Research*. In T. Edition (Ed.), Wadsworth.
- Babor, E. R. (2011). The Path To Human Understanding In Heidegger's Being And Time. *LUMINA*, 22(2), 1–26.
- Blumer, H. (1969). Symbolic Interactionism: perspective and method. In *University of California Press*.
- Brayford, K. M. (2024). Autonomous Weapons Systems and the Necessity of Interpretation: What Heidegger can tell us About Automated Warfare. *AI & SOCIETY*, 39(3), 873–881. <https://doi.org/10.1007/s00146-022-01586-w>
- Cahyono, E., & Kartika, H. (2022). *Menteri Desa PDTT Abdul Halim Iskandar Apresiasi 19 Desa Mandiri di Kota Batu*. TV One News. <https://www.tvonenews.com/daerah/jatim/75213-menteri-des-pdtt-abdul-halim-iskandar-apresiasi-19-des-mandiri-di-kota-batu>
- Creswell, J. W. (2013). *Qualitative Inquiry and Research Design : Choosing Among Five Approaches*. In SAGE Publication (3rd Editio).
- Creswell, J. W. (2015). Penelitian Kualitatif & Desain Riset: Memilih di antara Lima Pendekatan. In *Pustaka pelajar* (Edisi Indo).
- Deane, P. (2020). Building and Justifying Interpretations of Texts: A Key Practice in the English Language Arts (Research Report No. RR- 20-20). In *Educational Testing Service* (Vol. 2020, Issue 1). <https://doi.org/10.1002/ets2.12304>
- Denis, J.-L., Langley, A., Cazale, L., Denis, J.-L., Cazale, L., & Langley, A. (2016). Leadership and Strategic Change under Ambiguity. <https://doi.org/10.1177/017084069601700406>, 17(4), 673–699. <https://doi.org/10.1177/017084069601700406>
- Dostal, R. J. (2002). The Cambridge companion to Gadamer. In *Cambridge University Press*. <https://doi.org/10.1017/CCOL9780521515900>
- Dreyfus, H. L., & Wrathall, M. A. (2005). A Companion to Heidegger. In *Blackwell Publishing*.
- Eko, S., Khasanah, T. I., Widuri, D., Handayani, S., Handayani, N., Qomariyah, P., Aksa, S., Hastowiyono, Suharyanto, & Kurniawan, B. (2014). Buku Desa Membangun Indonesia. In *Forum Pengembangan Pembaharuan Desa (FPPD)*.

- Eko, S., Sujito, A., & Kurniawan, B. (2013). Mutiara Perubahan: Inovasi dan Emansipasi Desa dari Indonesia Timur. In *IRE Yogyakarta*.
- Erhard, F. (2024). Culture and poverty from a lifeworld stance: rehabilitating a controversial conceptual pair. *American Journal of Cultural Sociology*, 12(1), 1–24. <https://doi.org/10.1057/s41290-022-00170-5>
- Ermaya, B. S. (2015). Kemandirian Desa Dalam Mewujudkan Pembangunan Kawasan Pedesaan. *Litigasi*, 16(2), 2835–2874. <https://doi.org/10.23969/litigasi.v16i2.36>
- Fariyansyah, A., Irianto, G., & Roekhudin, R. (2018). Akuntabilitas Vertikal-Horizontal Aparatur Publik Dalam Perspektif Interpretive Phenomenology Heidegger. *Jurnal Akuntansi Aktual*, 5(2), 168–177. <https://doi.org/10.17977/um004v5i22018p168>
- Friedman, J. (2020). Political Epistemology, Technocracy, and Political Anthropology: Reply to a Symposium on Power Without Knowledge. *Critical Review*, 32(1–3), 242–367. <https://doi.org/10.1080/08913811.2020.1891708>
- Fytros, C. (2018). Heidegger and modern finance. *Critical Perspectives on Accounting*, 52, 17–34. <https://doi.org/10.1016/j.cpa.2016.08.001>
- Geertz, C. (1973). The Interpretation of Cultures. In *Basic Books*.
- Grondin, J. (1994). Introduction to Philosophical Hermeneutics. In *Yale university Press* (Translate).
- Hardiman, F. B. (2015). Seni Memahami Hermeneutik: Hermeneutika dari Schleiermacher sampai Derrida. In *Kanisius*.
- Heidegger, M. (1962). Being in Time. In J. Macquarrie & E. Robinson (Eds.), *HarperSanFrancisco* (English Tr).
- Huda, N. (2015). Hukum Pemerintahan Desa: Dalam Konstitusi Indonesia Sejak Kemerdekaan Hingga Era Reformasi. In *Setara Press* (Pertama).
- Ibrahim. (2015). *Metodologi Penelitian Kualitatif*. Alfabeta.
- Inwood, M. (1999). A Heidegger Dictionary. In *Blackwell Publishing*.
- Karthikeyan, C., & Suresh, N. (2020). Hermeneutics mindfulness approach to prevent mid life crisis: A HRD perspective. *International Journal of Scientific and Technology Research*, 9(1), 3189–3200.
- Lafont, C. (2007). Hermeneutics. A Companion to Heidegger, 265–284. <https://doi.org/10.1002/9780470996492.ch16>
- Lavery, S. M. (2003). Hermeneutic Phenomenology and Phenomenology: A Comparison of Historical and Methodological Considerations. *International Journal of Qualitative Methods*, 2(3), 21–35. <https://doi.org/10.1177/160940690300200303>
- Lee, D., & Min, S. (2023). Participatory budgeting and the pattern of local government spending: Evidence from South Korea. *European Journal of Political Economy*, 76, 102235. <https://doi.org/https://doi.org/10.1016/j.ejpolco.2022.102235>
- Malinova, O. Y. evna. (2018). The commemoration in Russia of the centenary of the 1917 revolution(s): Comparative analysis of rival narratives. *Polis (Russian Federation)*, 2, 37–56. <https://doi.org/10.17976/jpps/2018.02.04>
- Martin, A., & Sherington, J. (1997). Participatory research methods - Implementation, effectiveness and institutional context. *Agricultural Systems*, 55(2), 195–216. [https://doi.org/10.1016/S0308-521X\(97\)00007-3](https://doi.org/10.1016/S0308-521X(97)00007-3)
- Mead, G. H. (1934). Mind, Self, and Society: from the Standpoint of a Social Behaviorist. *University of Chicago Press*.
- Miles, M. B., & Huberman, A. M. (1992). Analisis Data Kualitatif: Buku Sumber tentang Metode-Metode Baru. In *UI Press*.
- Moeliono, M., Limberg, G., Gönner, C., Wollenberg, E., & Iwan, R. (2007). Menuju kesejahteraan: pemantauan kemiskinan di Malinau, Indonesia. In *Center for International Forestry Research*. <https://doi.org/10.17528/cifor/002344>
- Moeliono, M., Wollenberg, E., & Limberg, G. (2009). Desentralisasi Tata Kelola Hutan: Politik, Ekonomi dan Perjuangan untuk Menguasai Hutan di Kalimantan, Indonesia. In *Center for International Forestry Research*.
- Moleong, L. J. (2020). *Metodologi Penelitian Kualitatif* (Revisi). PT. Remaja Rosdakarya.
- Molosi-France, K., & Dipholo, K. (2020). Empowering Botswana's rural communities through the Sustainable Livelihood approach: Opportunities and constraints. *ASEAN Journal of Community Engagement*, 4(2), 342–359. <https://doi.org/10.7454/ajce.v4i2.1101>
- Moustakas, C. (1994). Phenomenological Research methods. In *SAGE Publications*.

- Moustakas, C. E. (1994). *Phenomenological Research Methods*. In *SAGE Publications*.
- Muhammad RM Fayasy Failaq, F. A. A. (2022). Diskrepansi Sistem Pemerintahan Daerah Khusus Ibu Kota Negara (IKN) Nusantara The Discrepancy in the Regional Government System tara. *Junal Studi Kebijakan Publik*, 1(1), 57–69.
- Neuman, W. L. (2013). Metodologi Penelitian Sosial: Pendekatan Kualitatif dan Kuantitatif. In *Indeks* (Terjemahan).
- Nurchaya, E. (2019). Tugas Pemerintah Dalam Menyelesaikan Masalah – Masalah Sosial: Tinjauan Mengenai Masalah Badan Usaha Milik Desa. *Responsive*, 2(1), 1–7. <https://doi.org/10.24198/responsive.v2i1.23015>
- Nurcholis, H. (2011). Pertumbuhan dan Penyelenggaraan Pemerintah Desa. In *Erlangga*.
- Nurlukman, A. D., & Said, F. F. (2019). Dinamika Pengelolaan Dana Desa dan Pembangunan Berbasis Prioritas Dalam Penyusunan APBDes. *Journal of Social Politics and Governance (JSPG)*, 1(2), 80–98. <https://doi.org/10.24076/jspg.v1i2.186>
- Palmer, R. E. (1969). Hermeneutics: Interpretation Theory in Schleiermacher, Dilthey, Heidegger, and Gadamer. In *Northwestern University Press*.
- Poespoprodjo, W. (2004). Hermeneutika. In *CV Pustaka Setia*.
- Pratama, E. N. (2022). Konstruksi Sosial Relawan Self-Help Group tentang Model Penanggulangan Stunting: Studi Fenomenologi Relawan Percepatan Penanggulangan Stunting Kota Batu dalam Perspektif Sosiologi Pengetahuan Peter L. Berger dan Thomas Luckmann. In *Universitas Muhammadiyah Malang Press*.
- Rahmasari, B. (2020). Paradigma Pembangunan Desa Dalam Pengelolaan Keuangan Desa Berdasarkan Undang-Undang Nomor 6 Tahun 2014 Tentang Desa. *Volksgeist: Jurnal Ilmu Hukum Dan Konstitusi*, 3(2), 117–132. <https://doi.org/10.24090/volksgeist.v3i2.4001>
- Ritzer, G. (1975). Sociology : A Multiple Paradigm. *The American Sociologist*, 10(3), 156–167.
- Ritzer, G. (1985). Sosiologi Ilmu Pengetahuan Berparadigma Ganda. In *CV Rajawali*.
- Rodríguez-Pose, A. (2013). Do Institutions Matter for Regional Development? *Regional Studies*, 47(7), 1034–1047. <https://doi.org/10.1080/00343404.2012.748978>
- Runkel, S. (2017). Monadology and social geography. Theoretical perspectives with Gabriel Tarde. *Geographische Zeitschrift*, 105, 52–75.
- Salamah, S. (2018). Strategi Penyerapan Anggaran Pendapatan dan Belanja Daerah (APBD) Pemerintah Provinsi Jawa Tengah. *Economics Development Analysis Journal*, 7(1), 45–52. <https://doi.org/10.15294/EDAJ.V7I1.21927>
- Schmidt, L. K. (2006). Understanding Hermeneutics. In *Acumen Publishing Limited* (First publ).
- Sinambela, E., Saragih, F., & Sari, E. N. (2018). Analisis Struktur APBD Dalam Meningkatkan Pengelolaan Keuangan Daerah Pada Pemerintah Daerah Sumatera Utara. *Ekonomikawan: Jurnal Ilmu Ekonomi Dan Studi Pembangunan*, 18(2), 93–101. <https://doi.org/10.30596/EKONOMIKAWAN.V18I2.2527>
- Sopannah, S. (2010). Studi Fenomenologis: Menguak Partisipasi Masyarakat Dalam Proses Penyusunan APBD. *Jurnal Akuntansi Dan Auditing Indonesia*, 14(1).
- Suparjan, & Suyatno, H. (2003). Pengembangan masyarakat: dari pembangunan sampai pemberdayaan. In *Aditya Media*. Aditya Media. <https://catalog.hathitrust.org/Record/005564528>
- Sutopo, H. B. (2006). *Metodologi penelitian kualitatif: dasar teori dan terapannya dalam penelitian*. UNS Press.
- Tata, I. (2020). *Peranan Inspektorat Daerah Kabupaten dalam Pengawasan Pengelolaan dan Pertanggungjawaban Dana Desa di Kabupaten Gayo Lues Tahun 2017*. Universitas Islam Indonesia.
- Vanleeuwen, C. A., Guo-Brennan, L., & Weeks, L. E. (2017). Conducting Hermeneutic Research in International Settings: Philosophical, Practical, and Ethical Considerations. *Journal of Applied*, 2017.
- Wang, N., Heijnen, P. W., & Imhof, P. J. (2020). A multi-actor perspective on multi-objective regional energy system planning. *Energy Policy*, 143(April), 111578. <https://doi.org/10.1016/j.enpol.2020.111578>
- Widuri, D., & Patje, S. (2012). Partisipasi Warga dalam Penanggulangan Kemiskinan: Pelajaran Berharga Dari Kabupaten Kupang Provinsi Nusa Tenggara Timur. In *Stock Take: Manfaat Program ACCESS Terhadap Kemandirian Desa dan Penanggulangan Kemiskinan*. IRE.
- Wilson, T. (2017). *Hermeneutic Practices of Understanding: From “Practical Consciousness” to Reflective Analysis*.
- Wilson, T. (2022). Interpretative Phronesis (Practical Wisdom) Analysis: A Hermeneutic Narrative of Research Participant Caring. *Athens Journal of Philosophy*, 1(3), 115–134. <https://doi.org/10.30958/ajphil.1-3-1>

Winaya, I. K., & Yudartha, P. D. (2018). Desa membangun : Analisis Perencanaan dan Penyusunan Anggaran Pendapatan dan Belanja Desa Tahun 2017. *JPPUMA: Jurnal Ilmu Pemerintahan Dan Sosial Politik Universitas Medan Area*, 6(1), 1–13.

Wolfendale, P. (2011). The Question of Being: Heidegger and Beyond. In *University of Warwick*. University of Warwick.

Yin, R. K. (2011). *Qualitative Research from Start to Finish*. Guilford.

AUTHORS' BIOGRAPHY



Aditya Prasaja is a bureaucrat and doctor of sociology at the University of Muhammadiyah Malang



Ishomuddin is a lecturer and researcher of social and religious sciences at the University of Muhammadiyah Malang.

Citation: Ishomuddin, et.al.,” Actor's Interpretation of Village Independence Regulation: A Study of Heidegger's Hermeneutics on Budgeting and Expenditure in Batu City, Indonesia” *International Journal of Humanities Social Sciences and Education (IJHSSE)*, vol 12, no. 3, 2025, pp. 81-97. DOI: <https://doi.org/10.20431/2349-0381.1203008>.

Copyright: © 2025 Author. This is an open-access article distributed under the terms of the Creative Commons Attribution License, which permits unrestricted use, distribution, and reproduction in any medium, provided the original author and source are credited.