

JURIDICAL ANALYSIS OF VILLAGE FUND MANAGEMENT AND BUDGET VILLAGE INCOME AND EXPENDITURE (APBDES) IN KLADI VILLAGE, CERMEE SUBDISTRICT, BONDOWOSO REGENCY

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ABSTRACT

This research analyzes the management of village funds and the Village Revenue and Expenditure Budget (APBDes) in Kladi Village, Cermee District, Bondowoso Regency based on Law Number 6 of 2014 concerning Villages. From an empirical juridical perspective, village fund management must involve the community and be carried out in a transparent and accountable manner. However, the research results show that the management of village funds in Kladi Village is not optimal because it faces several obstacles such as policy changes, unsupportive geographical location of the village, inadequate human resources, and insufficient budget. As a result, infrastructure development such as road repairs and clean water provision have not been carried out properly. This research concludes the need to optimize the management of village funds and APBDes in Kladi Village in accordance with applicable regulations. If the management of village funds is not carried out transparently and is not accountable to the Village Consultative Body (BPD) and the community, the village head may be subject to administrative sanctions up to dismissal in accordance with Law Number 6 of 2014.

Keywords: management, budget, village.

INTRODUCTION

In Indonesia, the division of regions is regulated based on Article 18 of the 1945 Constitution of the Republic of Indonesia (hereinafter referred to as the 1945 Constitution) which states: "The division of Indonesia's regions into large and small regions, with the form of government structure determined by law, taking into account and remembering the basic deliberation in the state government system, and rights of origin in special areas".

According to Moh. Kusnardi, a Unitary State is when the power between the Central Government and Regional Government is unequal. The Central Government has dominant authority in the country, with no competing central legislative body in the creation of laws. In contrast, a Federal State occurs when power is divided between the Central Government and the Regions or Divisions within the country. Each region or section has greater autonomy and direct relations with the Central Government without interference from one another.

Abdul Rohman's opinion defines a village as an area consisting of a group of people who communicate with each other in their customs. Generally people understand villages as places where people or society have a more backward civilization compared to cities.

Based on Article 1 paragraph (1) of Law Number 6 of 2014 concerning Villages (hereinafter referred to as Law No. 6 of 2014), "Villages are the administration of government affairs and the interests of local communities in the government system of the Unitary State of the Republic of Indonesia". In regional division, the village government is under the sub-district, and the village is led by the village head.

Villages have genuine autonomy rights based on customary law, can determine the

structure of government, organize and manage households, and own wealth and assets. Therefore, the existence of villages must be emphasized in order to realize the welfare of village communities. After the enactment of Law No. 6 of 2014, the granting of village government authority applies the principle of subsidiarity, managed by the Village Head, the Village Consultative Body (BPD) and also the village community. The Village Head is explained in Article 26 of Law No. 6 of 2014 which states: "paragraph (1) "The Village Head is tasked with organizing Village Government, carrying out Village Development, fostering Village society, and empowering Village communities." Meanwhile, paragraph (2) "in carrying out the duties as intended in paragraph (1), the Village Head has the authority to:

- a. lead the implementation of Village Government;
- b. appoint and dismiss Village officials
- c. holds the power to manage Village Finance and Assets;
- d. establish Village Regulations;
- e. determine the village Revenue and Expenditure Budget;
- f. fostering village community life;
- g. fostering peace and order in the Village community;
- h. fostering and improving the Village economy and integrating it to achieve a productive scale economy for the greatest prosperity of the Village community;
- i. developing Village income sources;
- j. propose and accept the transfer of a portion of state assets to improve the welfare of the Village community;
- k. developing the social and cultural life of the Village community;
- l. utilize appropriate technology;
- m. coordinating Village Development in a participatory manner.
- n. represent the Village inside and outside the court or appoint a legal representative to represent it in accordance with the provisions of the laws and regulations; And
- o. carry out other authorities in accordance with statutory regulations.

Based on Article 31 of Minister of Home Affairs Regulation Number 110 of 2016 concerning Village Consultative Bodies (hereinafter referred to as Minister of Home Affairs Regulation No. 110 of 2016), states "BPD has the function:

- a. discuss and agree on the Draft Village Regulations with the Village Head;
- b. accommodate and channel the aspirations of the Village community; And
- c. supervising the performance of the Village Head".

Village development is very important with the aim of improving the welfare of residents in rural areas. Because the problem of poverty is an important problem in the context of Indonesia's development. Siti's research results reveal that Village Fund Allocation (ADD) reflects the financial relationship between levels of government, namely between regional and village governments. To manage villages effectively, the role of government and community participation in village governance is very important. Village fund management requires community participatory mechanisms to improve their welfare. It is important for village governments to be accountable and transparent in managing village funds to prevent potential fraud. The success of village government requires harmony between the village government, the Village Consultative Body, and all elements of society.

Village Funds are an allocation of funds from the State Revenue and Expenditure Budget which are distributed to villages through the district/city Regional Revenue and Expenditure Budget. These funds are used to support various activities in the village,

including governance, development, social development and community empowerment.

According to Hasyim Adnan, village finance refers to all aspects of village management that have monetary value, including all forms of wealth related to village rights and obligations. Therefore, all government activities that are the responsibility of the village are financed through the Village Revenue and Expenditure Budget (APBDes), with support from the central government, provincial government, and the administration of regional government affairs organized by the government, which is funded from the Regional Revenue and Expenditure Budget (APBD).

Based on Article 72 paragraph (4) of Law No. 6 of 2014, it states "the Village fund allocation is at least 10% (ten percent) of the balancing funds received by the Regency/City in the regional Revenue and Expenditure Budget after deducting the Special Allocation Fund". It was also agreed that 30% (thirty percent) of Village funds should be allocated for community empowerment, 20% (twenty percent) for food security, 13% (thirteen percent) for Direct Cash Assistance (BLT) and the remaining 37% (thirty-seven percent) for financing public services in the form of physical and non-physical rural development, including in particular education and poverty as rural economic development.

The problem in Kladi Village, Cermee District, Bondowoso Regency, East Java, is that the implementation of village fund management is not yet optimal. It is proven that the implementation of development, development and maintenance of village infrastructure still does not meet the standards that it should be. There is the most important problem, namely the lack of clean water. The initial target of all Neighborhood Units (RT) totaling 12 RTs was hoped to be achieved, but in reality it is still being implemented in 6 (six) RTs, the next problem is the uneven development of damaged main road infrastructure, The next problem is the uneven development of damaged main road infrastructure, especially in the southern part of the village.

Based on the background above, the problem can be formulated, namely how to manage village funds and the Village Income and Expenditure Budget (APBDES) in the context of improving village work programs in Kladi Village, Cermee District, Bondowoso Regency and what are the legal consequences of managing village funds that are not yet optimal with statutory regulations. Then from these problems the aim of this research can be formulated to determine the management of Village Funds and APBDES in Kladi Village, Cermee District, Bondowoso Regency in the context of improving village work programs and to determine the legal consequences if the management of village funds is not optimal according to statutory regulations.

METHODOLOGY

In this research, a statutory approach is used which involves an in-depth analysis of all laws and regulations relevant to the legal issue being investigated. Thus, the results of the analysis will form a conclusion or idea to solve the problem being studied. The conceptual approach is an approach based on views and doctrines that have emerged in the field of legal science. By examining the views and doctrines that exist in legal science, researchers will find ideas that produce legal understanding, legal concepts, and legal principles that are relevant to the issue being studied. A case approach was also used in this research. This approach in normative research aims to understand how legal norms or principles are applied in legal practice. The focus is primarily on cases that have been tried, as reflected in jurisprudence, that are relevant to the research topic

RESULTS AND DISCUSSION

Management of Village Funds and Village Revenue and Expenditure Budget (APBDES) in the Context of Improving Village Work Programs in Kladi Village, Cerme District, Bondowoso Regency.

In the preamble to the 1945 Constitution of the Republic of Indonesia, the Indonesian Government protects the entire Indonesian nation and all of Indonesia's blood and to promote general welfare, educate the life of the nation and participate in implementing world order based on independence, eternal peace and social justice, Independence was drafted. Indonesian nationality is in the structure of the Republic of Indonesia, which is the sovereignty of the people based on: Belief in the Almighty God, just and civilized humanity, the unity of Indonesia and the people led by wisdom in deliberation/representation, and by realizing social justice for all people of Indonesia.

The provisions of Article 68 paragraph (1) of Law no. 6 of 2014 states "village communities have the right to request and obtain information from the village government and supervise village government administration activities, implementation of development, community development and empowerment of village communities.

More technical provisions for community involvement in village development program participation are regulated in Article 30 paragraph (6) PP No. 37 of 2023 states "the preparation of budget plans and programs for the Special Autonomy Fund involves all stakeholders and community participation through special autonomy development planning deliberations as a series of stages in preparing Regional Government work plans, the implementation of which is an inseparable part of activities from the implementation of development planning deliberations."

Furthermore, more technical provisions for community participation are regulated in Article 10 paragraph (1) PDTT Ministerial Decree No. 8 of 2022 states that village communities participate in determining priorities for the use of village funds, while Article 10 paragraph (2) PDTT Ministerial Decree no. 8 of 2022 states that Village community participation as referred to in paragraph (1) is carried out by:

- a. actively involved in every stage of prioritizing the use of Village funds;
- b. submit program and/or activity proposals;
- c. ensure that priorities for the use of Village funds are determined in the Village RKP and Village APB documents; or
- d. actively involved in socializing priorities for the use of Village funds.

Then the provisions regarding the obligations of the village government are regulated in Article 10 paragraph (3) PDTT Ministerial Decree No. 8 of 2022 states that the Village government is obliged to involve the community in determining priorities for the use of Village funds.

Provisions of Article 40 paragraph (1) Minister of Finance Regulation no. 145 of 2023, states that regents/mayors can prepare technical instructions for the implementation of activities funded from Village funds, guided by the use of Village funds as intended in Article 39 paragraph (2) Minister of Finance Regulation No. 145 of 2023 and operational instructions as referred to in Article 39 paragraph (3) Minister of Finance Regulation No. 145 of 2023. Provisions of Article 40 paragraph (2) Minister of Finance Regulation no. 145 of 2023 states that the implementation of activities funded from the Village Fund is prioritized in a self-managed manner using local resources/raw materials, and efforts are made to absorb more labor from the local village community.

Article 1 number 10 Bondowoso Regent Regulation No. 10 of 2022 states that village community empowerment is an effort to develop community independence and welfare by

increasing knowledge, attitudes, skills, behavior, abilities, awareness, and utilizing resources through establishing policies, programs, activities and assistance that are in accordance with the essence of the problem and priority needs. villagers.

Based on the regulations above, community participation in village development programs has been clearly regulated starting from the Village Law to technical arrangements, so that it is easy to implement by the Village government and its apparatus.

The results of the researcher's interview regarding the management of village funds in Kladi Village, Cermee District, Bondowoso Regency, from Mr. Seynudin, who serves as Head of Finance for Kladi Village, stated that village funds themselves come from the APBD, the amount of which is determined by the village development index which is categorized as developing, advanced and independent villages. Kladi Village is included in the developing village category. This is in accordance with the conditions in Kladi Village, the use of village funds itself is intended for development, empowerment and government administration of village infrastructure. The Standard Operating Procedure (SOP) mechanism for managing village funds is guided by Bondowoso Regent Regulation No. 10 of 2022, states that after the Village Head is appointed, the Village Head makes a Village Medium Term Development Plan (RPJMDes) this is in accordance with the provisions of Article 26 paragraph (3) letter b of Law no. 6 of 2014 which states that the Village Head has the right to propose drafts and establish village regulations. The village development plan during the 6 (six) year term of office of the RPJMDes is the vision and mission of the Village Head at the time of nomination, then it is outlined again into the annual Village Government Work Plan (RKPDDes) followed by a Village Deliberation (Musdes) from July to September each year. The Musdes involved the community, religious leaders, then community institutions such as Family Welfare Empowerment (PKK), Integrated Service Post (POSYANDU), Karang Taruna, and Rukun Tetangga (RT). At the end of December the village has determined the APBDes to the State Treasury and Treasury Office (KPKN), then submitted a report on the implementation of the village government to the Regent of Bondowoso, in order to submit a letter of payment to the Village Head for the purpose of meeting village needs both in development, empowerment and others. which is touched by the village's own funds.

Village development is important in order to encourage the welfare of village communities and also facilitate village community activities. The development in question includes water drilling, road repairs, and others. Article 68 Paragraph (1) Law no. 6 of 2014 concerning Villages states:

Village communities have the right:

- a. request and obtain information from the Village government and supervise Village government administration activities, implementation of Village development, Village community development, and Village community empowerment;
- b. obtain equal and fair service;
- c. convey aspirations, suggestions and oral or written opinions responsibly regarding village government activities, implementation of Village development, development of Village community and empowerment of Village communities.

The implementation of the article above states that the community has the right to carry out development to facilitate community activities, but in fact road repairs and clean water drilling in Kladi Village, Cermee District, Bondowoso Regency are not yet optimal. The results of an interview with the Head of Kladi Village, Didik Yuliyanto for the period 2022, stated that the village funds obtained by Kladi village in 2022 amounted to Rp. 1,010,587,000.00, which was used partly for maintaining the village's clean water sources

(springs, water reservoirs, drilled wells, etc.) with a budget of IDR 205,568,502.40 and expenditure of funds for labor wages IDR 48,720,000.00, raw materials/materials IDR 140,048,502.40, equipment rental IDR 16,800,000.00 then construction/rehabilitation/improvement/paving of farming roads with budget IDR 139,808,000.00 and expenditure for labor wages IDR 39,130,000.00, raw materials IDR 92,478,000.00, equipment rental IDR 8,200,000.00, but with the 2022 budget, construction in Kladi village is not optimal because there is a mistake One factor is Covid-19 which requires village funds to be budgeted for the implementation of a health alert village with a budget of IDR 81,000,000.00. Then there are several obstacles and factors that cause it not to be implemented optimally.

The obstacles and factors that cause village programs to not be implemented optimally are:

1. there is a change in the Regent's policy
2. geographical location of Kladi Village
3. Inadequate Human Resources
4. The amount of budget received by the village is not sufficient

Based on the results of interviews with the Village Head, village fund planning and implementation of village fund management have not run optimally.

Legal Consequences of Village Fund Management That Are Not Optimal With Legislation

Every activity in the village must be based on village deliberation as regulated in Article 54 of Law no. 6 of 2014 which states: paragraph (1) Village Deliberation is a deliberative forum which is attended by the Village Consultative Body, Village Government, and elements of the Village community to discuss matters of a strategic nature in the administration of Village Government, paragraph (2) matters of a strategic nature as intended in paragraph (1) includes: a. Village planning; b. Village planning; c. Village cooperation; d. investment plans entering the Village; e. establishment of Village BUM; f. addition and disposal of Village Assets; and g. extraordinary events, paragraph (3) Village Deliberations as referred to in paragraph (1) are held at least once in 1 (one) year, paragraph (4) Village Deliberations as referred to in paragraph (1) are financed from the Village Revenue and Expenditure Budget. The village fund planning process is regulated in the RPJMDes which is prepared every month from July to September involving the community, religious leaders, then community institutions such as Family Welfare Empowerment (PKK), Integrated Service Post (POSYANDU), Karang Taruna, and Rukun Tetangga (RT).

If the management of village funds is not optimal according to statutory regulations then of course it will have legal consequences. The legal consequences in question are if the village head does not take responsibility for managing village finances to the BPD or the community, this will result in the imposition of sanctions, as stipulated in Article 28 paragraph (1) of Law no. 6 of 2014 states that Village Heads who do not carry out the obligations as intended in Article 26 paragraph (4) of Law No. 6 of 2014 and Article 27 of Law No. 6 of 2014 will be subject to administrative sanctions in the form of verbal warnings and/or written warnings; provisions of Article 28 paragraph (2) of Law no. 6 of 2014, in the event that the administrative sanctions as intended in Article 28 paragraph (1) of Law No. 6 of 2014 are not implemented, a temporary suspension is carried out and can be continued with dismissal.

CONCLUSION

Village fund management in Kladi Village still faces various obstacles and is not yet fully optimal, even though efforts have been made in accordance with existing regulations.

Village fund management is not optimal according to statutory regulations, so there are legal consequences for the Village Head. If the Village Head does not take responsibility for managing village finances to the BPD and the community, he may be subject to administrative sanctions in the form of a verbal warning and/or written warning, and may be temporarily dismissed or permanently dismissed in accordance with the provisions of Article 28 of Law no. 6 of 2014.

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