

JURIDICAL REVIEW OF THE PREPARATION OF THE VILLAGE GOVERNMENT BUDGET

Jamil

Universitas Muhammadiyah Buton, Indonesia

ABSTRACT

Village Government Budget elaborates regional needs in developing villages and grants regional autonomy as broad as giving authority and discretion to the regions to manage and utilize regional resources optimally to avoid irregularities and misappropriations. The granting of such broad powers and control must be followed by intense supervision. Although the emphasis on autonomy is placed at the Regency / City level, in essence, this independence must be started from the lowest level of government, namely the Village. Kolowa Village, Gu District, Central Buton Regency is one of the villages that has implemented a village fund budget to increase development and optimize village potential for community welfare. This study aimed to determine the Juridical Review of the Preparation of a Village Government Budget using Village Funds (the study of Kolowa Village, Gu District, Central Buton Regency). The techniques used in this research are literature study, interviews, and documentation. While the data analysis technique used is descriptive analysis. Based on the research results, it was found that the stages of preparing the income and expenditure budget. Kolowa Village, namely planning, implementation, supervision, reporting and accountability. The preparation of the income and expenditure budget, in the preparation of a village development plan meeting with the village government officials and the Village Consultative Assembly then the village government makes a village medium-term development plan) for a period of 6 years, then issued a Village government work plan for a period of 1 year. The Village Government Budget can be arranged and realized according to Regulation of the Minister of Home Affairs No. 114 of 2014.

Keywords: *Village Government Budget, Village, Kolowa, Central Buton Regency*

1. INTRODUCTION

A village is a legal community unit that has territorial boundaries that are authorized to regulate and administer government affairs, the interests of the local community based on community initiatives, rights of origin, and/or legal rights that are recognized and respected in the government system of the Republic of Indonesia [1]. Therefore, the Village's position is crucial, both as a tool to achieve national development goals or as a government institution that strengthens the Indonesian state's government structure. The village government administers the village government. The Village Government plays a vital role in the creation of good governance in the Village. The Village Government is part of the state bureaucracy and a local leader who has a significant position and role in building and managing the Village Government [2].

The implementation of autonomy for the Village will become a strength for the Village Government to manage, regulate and carry out its household, and increase the burden of responsibilities and obligations of the Village [3] however, the administration of the said government must still be accounted for. The accountability referred to includes accountability in the management of the Village budget [4] - [6].

The independence of the Village community in the formulation of government administration and development programs at the village level is an urgent space for village financial management [7], because substantially, through the substantial financial support from the Central Government, Provincial Government and Regency / City Government, the Village is demanded to be able to carry out governance and implementation of development correctly and adequately. The general obstacle felt by most villages is related to sound and correct

financial management [2]. Often, planning, implementation, administration, reporting, and accountability do not match the field's reality. What has been discussed and mutually agreed upon is not followed during its execution.

People in the regions, especially in rural areas, still face poverty, backwardness, and difficulties accessing public services. This condition encourages awareness of the need for equitable development and public financial support (APBN) for rural communities. To create a strong foundation in village development, the government and the Indonesian Parliament have issued Law no. 6 of 2014 concerning the Village. This law recognizes villages' authority and empowers villages to become firm, advanced, independent and democratic.

Kolowa Village, Gu District, Central Buton Regency is one of the villages that has implemented a village fund budget to increase development and optimize village potential for community welfare. The output expected by the government is that with the village fund budget, each Village can manage according to their needs based on the allocations agreed upon in the village deliberations. The community and village government's participation in preparing the village income budget from village funds is essential to support the implementation of authority and village household affairs. It is based on a fair and equitable formula while still adjusting to the needs of the Village and the budget they have.[8], [9].

2. RESEARCH METHODS

This research was conducted in Kolowa Village, located on Poros Kolowa Street, Gu District, Central Buton Regency. This research focuses on the preparation of Village Government Budget (VGB) using Village Funds in Kolowa Village, Gu District, Central Buton Regency. The sample of this study is the preparation of the 2019 VGB.

The type of data in this study is qualitative data in the form of a general description, organizational structure or information that is not in the form of numbers such as a brief history and operational activities as well as the preparation of a Village Government Budget (VGB) using village funds and quantitative data in the form of program data that has been implemented concerning the Village. A Case Study in Kolowa Village, Gu District, Central Buton Regency.

Sources of data used in this study are primary data and secondary data. Primary data is data collected and presented by Kolowa Village, Gu District, Central Buton Regency by conducting direct interviews about the preparation of VGB through Village funds in Kolowa Village, Gu District, Central Buton Regency. Whereas secondary data is a source of research data obtained indirectly through intermediary media (obtained and recorded by other parties), namely the total village income budget (Village Government Budget) which comes from Village Funds received by Kolowa Village, Gu District, Central Buton Regency in 2019 .

The data collection methods used are:

1. Library study

This technique is carried out by examining various scientific writings, books on the analysis of village income budgeting (Village Government Budget) from village funds in Kolowa Village, Gu District, Central Buton Regency.

2. Field Research (field research)

This field research technique is carried out in two ways as follows:

Interview (interview)

The author conducted interviews directly with officials from Kolowa Village, Gu District, Central Buton Regency, concerning the analysis of village income budgeting (Village Government Budget) from village funds in Kolowa Village, Gu District, Central Buton Regency.

Documentation study

The documentation study is to trace documents related to the analysis of village income budgeting (Village Government Budget) from village funds in Kolowa Village, Gu District, Central Buton Regency.

Observation

Observation is the author's way of researching by visiting Kolowa Village, Gu District, Central Buton Regency to make direct observations related to the analysis of village income budgeting (Village Government Budget) from village funds in Kolowa Village, Gu District, Central Buton Regency.

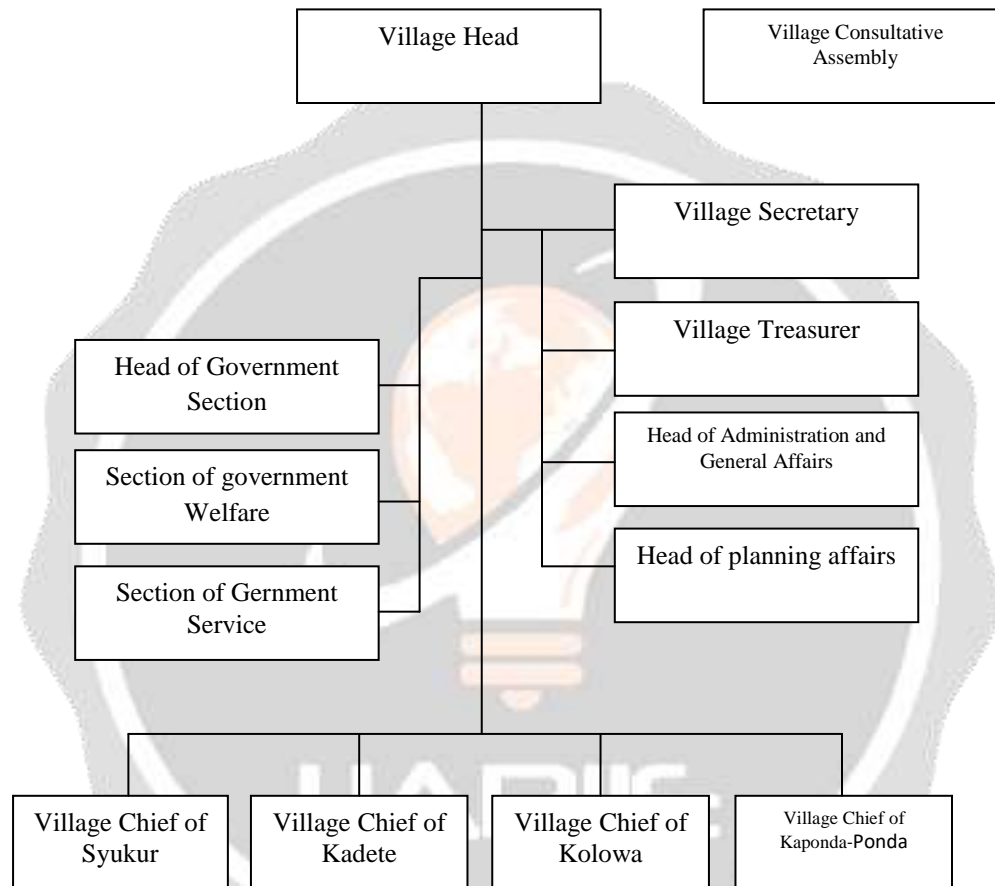
The data analysis method used is descriptive quantitative and qualitative, namely analyzing the preparation of the Village Government Budget using Village funds in Kolowa Village, Gu District, Central Buton Regency, adjusted to the Regulation of the Minister of Home Affairs concerning Village Financial Management and Law No. 6 of 2014 concerning the Village. The data and information obtained relating to the preparation and implementation of village fund income are then processed in a descriptive quantitative manner and interpreted qualitatively.

3. RESEARCH RESULTS AND DISCUSSION

3.1 Village Government Organization Structure

The organizational structure is a framework that can create a fixed pattern of relationships between work fields and people who show their respective positions and roles in unanimous cooperation. The government organizational structure for Kolowa Village, Gu District, Central Buton Regency, is based on the Minister of Home Affairs Regulation Number 84 of 2015 and Central Buton Regent Regulation Number 6 of 2017.

ORGANIZATIONAL STRUCTURE OF WORKING PROCEDURES KOLOWA VILLAGE GOVERNMENT



Based on the structure of the village governance organization mentioned above, the main functions of each institution are as follows:

- a. Village head
 - 1) Improve people's welfare
 - 2) Maintain public order and order
 - 3) Carry out a life of democracy
 - 4) Carry out good government administration
- b. Village Consultative Assembly
 - 1) Carry out a democratic life in the implementation of village government
 - 2) Absorb, accommodate, gather, and act on people's aspirations
 - 3) Processing village head elections
- c. village secretary

Assisting the village head in preparing and implementing village administrative management, preparing substance for the preparation of village government administration reports
- d. Village Treasurer

- Has an obligation to assist the Village Secretary in managing village income sources, managing village financial administration, and preparing VGB preparation materials.
- e. Head of Administration and General Affairs
Compile and evaluate the implementation of programs in the field of administration and general affairs.
- f. Head of planning affairs
Prepare plans and controls, evaluate implementation, and compile reports in the field of government.
- g. Head of Government Section
Prepare plans and implement village administrative activities related to government.
- h. Section of government Welfare
Develop village plans and activities related to community welfare.
- i. Section of Government Service
Compile and evaluate the implementation of government in the service sector.

3.2 Preparation of Village Government Work Plan for Kolowa Village, Gu District, Central Buton Regency

Village Government Work Plan is a document that concerns each plan for one year period which contains sections of policy directions in terms of village development, village financial policy directions, as well as general policies, Regional Work Unit (RWU) programs, across RWU, as well as regional priority programs accompanied by work plans. The formulation of the Kolowa Village Government Budget describes problems related to village development according to community needs as well as village development programs starting from the village development planning meeting which is attended by the community, village government, community leaders, religious leaders, youth leaders, women and Heads of duty together with community empowerment actors in exploring ideas.

3.3 Stages of Preparation of a Village Government Budget in Kolowa Village, Gu District, Central Buton Regency

After the Village Government Work Plan is drawn up, the Village Government Work Plan document is an integral part of a participatory and transparent Regional / District development planning system. The Village Government Work Plan for Kolowa Village is a Village Government Work Plan made for a period of 1 (one) year based on the elaboration of the Village RPJM, as well as the results of the evaluation and agreement of the Kolowa Village as well as the implementation of previous year's development, village policy priorities and matters things that are due to emergencies / natural disasters. As an annual development strategic plan for Kolowa Village, the Village Government Work Plan is a regular development planning document.

As a public document, the Village Government Budget should have been prepared in a participatory following Law Number 6 of 2014 and Minister of Home Affairs Regulation Number 114 of 2014 concerning Guidelines for Village Development. Thus the budget preparation report can be accounted for and adequately realized.

Solving problems in the Village is undoubtedly the result of cooperation between the village government and the community. This implementation is an application of village community development's participatory principles, supported by the principles of transparency, accountability, and responsiveness. These principles' implementation needs knowing starting from the planning, implementation, monitoring, reporting, and complete accountability stages.

a. Planning

The Village Government Budget program in Kolowa Village is also carried out in community empowerment and village development. The implementation of the principle of participation follows the Kolowa Village head's opinion, which stated that in preparing the Village Government Budget, the village government invites all communities to provide opportunities for residents to propose programs to plan these activities. In this case the village head gets input from the environment in making the village income and expenditure budget (Village Government Budget). In creating a Village Government Budget, first the village head listens to input from the village community. After that in the Village Government Budget (Draft village income and expenditure budget), then the Village Government Budget Plans are deliberated and delivered at the Village Consultative Assembly. So before the Village Government Budget was set, it sought input from the community, then the village government made Village Government Budget Plans and discussed it with the Village Consultative Assembly. After deliberation and obtaining an agreement or understanding, the VGB name is determined. Result of the interview with Mr. Yasman, S.Pd on December 24, 2020 (head of Kolowa village)

b. Implementation

The implementation of activities funded by the Village Government Budget is carried out by the village implementation team in Kolowa Village. The Village Head socializes community empowerment programs planned by the Village through hamlet inspection and notifies the Village Government Budget's amount for the current Fiscal year. After the village deliberations are completed, the Village Head carries out a village development planning meeting by involving Village Officials, Village Consultative Assembly and Other social institutions.

Based on the results, the Kolowa village government and the Village Consultative Assembly drafted a Village Regulation Draft on Village Government Budget. Based on the Village Government Budget, the village activity implementation team prepares a budget plan and plans to use funds to implement village governance and empowerment of village communities.

This was reinforced by the statement of one of the informants who stated that based on the village development planning meeting that was carried out and adjusted to the previous planning to carry out the development carried out by the TPK with what was proposed by the community, the TPK prepared a budget plan. In this case, the TPK was from the village apparatus and the community representatives so that activities could genuinely be transparent. The results of an interview with Mr. Diman on December 24, 2020 (Kolowa community).

In implementing the Village Government Budget, every expenditure on the Village Government Budget's expense must be supported by complete and valid evidence. The village secretary and village treasurer must approve proof of the material's correctness arising from using the evidence in question. The Village Implementation Team fully carries out the implementation of activities funded by the Village Government Budget. In implementing the Village Government Budget program, transparency is needed from the Village Implementation Team to the entire community. One concrete manifestation of the Kolowa Village Implementation Team in disclosing information on the Village Government Budget program is by installing an information board containing the amount of Village Government Budget funds for the current year.

c. Supervision

Supervision of Village Government Budget funds and the implementation of activities are carried out functionally and carried out by the community through Village Consultative Assembly, and the Inspectorate of Central Buton Regency carries out regular supervision. Supervision of the management of the Village Government Budget in Kolowa Village has been running well, following the Village Consultative Assembly statement that states that the form of leadership is from the sub-district there is guidance and there is also a village assistant to oversee these activities—starting from planning to implementing Village Government Budget activities. In the village sector, follow the instructions or procedures for implementing the Village Government Budget, where the Village Government Budget Implementation Team carries out the implementation. The interview results with Mr. Zakir on December 24, 2020 (Head of Planning for Kolowa).

Besides, this statement was also strengthened by an interview with the village head Yasman, S.Pd, an interview on December 28, 2020 which stated that from the planning stage we were assisted, it was hoped that later there would be no mistakes. During implementation, assistance is also provided, so when they find out that there is a potential violation, they will be given guidance or a warning to improve the implementation. And if it is not complete, it is given advice and guidance to minimize the error rate.

d. Reporting

Village Government Budget reporting has been proven by the periodic accountability of implementing the Village Government Budget program to the upper level government. As a program whose activities have an annual cycle, from planning, implementation to monitoring and evaluation it is also carried out every year. All expenditures and uses of the Village Government Budget are recorded in such a way by the treasurer in Kolowa Village following the district regulations' instructions. This was reinforced by one of the informants' statement that his accountability report to the Village Consultative Assembly at the end of one period. The village government made a report to the Village Consultative Assembly regarding the form of accountability for the village government's performance within one year. The LPJ report is also accompanied by evidence such as kw crossings, documentation. And the implementation of workers must also have reporting, for example, in development programs such as absences. Village Government Budget Program, there are many programs in community development and empowerment in government administration. results of an interview with Ms. Musrifa on December 28, 2020 (Treasurer of Kolowa).

e. Accountability

Village regulations regarding accountability for implementing the Village Government Budget and village head decisions regarding village head accountability statements are conveyed to the Central Buton District Head through the Camat. This is following the informant's statement, which stated that the village government submits an accountability report through collection in the sub-district once a year. By attaching the required evidence. (interview with the Village Treasurer on December 28, 2020).

Based on the village regulation of Kolowa Village, Gu District, Central Buton Regency Number 01 of 2019 concerning the Village Government Budget of Kolowa Village in 2019. Responsibility for the Village Government Budget in Kolowa Village is following the Regional Regulation of Central Buton Regency. The Regional Regulation is intended to provide a legal basis for village finance, village financial sources, and village income and expenditure budgets.

Accountability to the community is carried out periodically every three months through an village head's evaluation forum. From the evaluation, it can be seen that the implementation of the Village Government Budget program can guide the community to actively participate in providing input and corrections to the implementation of the Village Government Budget. The village government must also respond to community corrections in such participation to create a perfect implementation of the Village Government Budget.

3.4 Village Government Budget for Kolowa Village, Gu District, Central Buton Regency

The financial management of Kolowa Village, according to applicable laws and regulations, is based on Minister of Home Affairs Regulation Number 113 of 2014 concerning Village Financial Management. It reflects the alignment of real needs every year the Kolowa Village government, together with the Village Consultative Assembly establishes a Village Regulation on Village Government Budget participatory and transparent, the process of which began with a workshop in Kolowa Village, public consultations and a general meeting of the Village Consultative Assembly for its determination. Kolowa Village Income includes all cash receipts through village accounts which are the rights of the Village within 1 (one) fiscal year which do not need to be paid back by the Village. Expenditures in the Village include all expenditures taken from the village account, which is the village party's obligation within a period of 1 (one) fiscal year for which the Village will not be refunded. Village income consists of transfer income, namely the Village Fund and the Village Fund Allocation[10].

3.5 2019 Kolowa Village Income and Expenditure Budget Structure

a. Village Transfer Revenue from Central and District Government

Account Code	Description	Budget	Ket
1.2.1	Village Fund	Rp. 806,493,057	Central government
1.2.3.1	DAU Village Fund Allocation	Rp. 559,362,630	District government
1.2.4.2	Allocation of DBH Village Funds	Rp. 17,123,795	District Government
TOTAL INCOME		IDR 1,382,979,482	

Source: Kolowa Village Income Report

Based on the table of the Kolowa Village Income Report, Gu District of Central Buton Regency Above, it is explained that the amount of Transfer income in 2019, which consists of Village Fund Transfer income with account code 1.2.1 is Rp. 806,493,057., Transfer income funds The DAU village fund allocation is Rp. 559,362,630., And Village Fund Allocation for DBH Rp. 17,123,795., Sourced from the central and district governments.

b. Village Expenditure Expenditures

Physical Financing Table

Account Code	Description	Budget	Ket
2.2.1	Fence Construction Activities around Kindergarten	IDR 150,000,000	DD

2.2.2	TPA Development Activities	Rp. 129,822,000	DD
2.2.3	Art Studio Building Development Activities	Rp. 420,000,000	DD
2.2.4	Activities to procure grated yam machines	Rp. 20,000,000	DD
2.2.5	Village Office Fence & Palpon Building Activities	IDR 79,122,500	ADD
Total Village Expenditure		Rp. IDR 79,122,500	

Source: Kolowa Village Income Report

Based on the Village Income and Expenditure Budget's physical financing table with details of financing for account code 2.2.1 Fence Development Activities of IDR 150,000,000, account code 2.2.2 TPA development activities of IDR 129,822,000, account code 2.2.3 for Development activities Art gallery building of IDR 420,000,000, account code 2.2.4 Activities for procuring a grated potato machine for IDR 20,000,000, Account code 2.2.5 Activities for making fences & ceiling for village office for IDR 79,122,500. so the total village expenditure is Rp. IDR 79,122,500.

Non-Physical financing table

Account Code	Description	Budget	Ket
2.1.1.1	Employee Spending	Rp. 301,800,000	ADD DAU
2.1.2	Office Operational Expenditures	Rp. 46,872,500	ADD DAU & DBH
2.1.3	Village Consultative Assembly Operational Expenditures	Rp. 4,023,000	ADD DAU
2.1.4	Village Planning	Rp. 28,665,000	ADD DBH & DAU
2.2.5.3	Wages	Rp. 58,948,500	ADD DAU
2.3	The field of community development	Rp. 92,533,000	ADD DAU
2.4	Community Empowerment Sector	Rp. 59,756,700	ADD DAU
Total Village Expenditure		Rp. 592,598,700	

Based on the table of Non-physical financing from the Village Income and Expenditure Budget with details of financing account code 2.1.1.1 Employee Expenditures of Rp. 301,800,000, account code 2.1.2 Office operational expenditure Rp. 46,872,500 account code 2.1.3 Village Consultative Assembly operational expenditure of Rp. 4,023,000, Account Code 2.1.4 Village planning is IDR 28,665,000, so the total village expenditure is IDR. Rp.

79,122,500, account code 2.2.5.3 Working Wages of Rp. 58,948,500, Account Code 2.3 Field of community development in the amount of Rp. 92,533,000 and account code 2.4 for community empowerment of Rp. 59,756,700, so the total village expenditure was Rp. 592,598,700.

4. CONCLUSION

Based on the results of research and discussion of the Juridical Review of Village Government Budget Formulation through Village Funds Based on Participatory Village Deliberations in Kolowa Village, Gu District, Central Buton Regency, it can be concluded that the stages of preparing the income and expenditure budget (Village Government Budget) for Kolowa Village namely planning, implementation, supervision, reporting and accountability. The formulation of the Kolowa Village revenue and expenditure budget (Village Government Budget) is in accordance with Regulation of the Minister of Home Affairs 114 of 2014, In the preparation, deliberations on the village development plan were held with village government officials and the Village Consultative Assembly so that the programs were arranged so that the role of the community was needed and also became a guideline in the preparation of further plans in Kolowa Village, Gu District, Buton Regency. The Kolowa Village Income and Expenditure Budget, as stated in the results of research and discussion of both development and community welfare programs have been evaluated and scrutinized by the local government so that the Village Government Budget has been used as in the Village Budget Realization Report.

The deliberation process for the development plan of Kolowa Village is not only based on the government's schedule. The process is based on the quality of the village planning meeting. The meeting is much talking about the discussion of development programs and community needs. It also discussed about the stages of program implementation up to the Village Revenue and Expenditure Budget to be maintained. Therefore, each stage of the preparation of the income budget and Village expenditure will always be able to improve the welfare of the people of Kolowa Village in the following year for the better and the role of government and society will be strengthened for mutual welfare.

REFERENCE

- [1] C. S. . K. Chistine., *Pemerintah Daerah Indonesia*. Jakarta: Sinar Grafika, 2004.
- [2] Regina, Marten, and Josef, "Penerapan Tata Pemerintahan yang Baik di Desa Pontak Satu Kecamatan Ranoyapo Kabupaten Minahasa Selatan," *J. Jur. Ilmu Pemerintah.*, vol. 1, 2018.
- [3] D. Agus, *Mewujudkan Good Governance Melayani Publik*. Yogyakarta: Gadjah Mada University., 2006.
- [4] H. Pambudi, *Politik Pemberdayaan, Jalan Mewujudkan Otonomi Desa*. Yogyakarta: Lapera Pustaka Utama, 2001.
- [5] Mardiasmo, *Otonomi Daerah dan Manajemen Keuangan Daerah*. Yogyakarta: Andi, 2010.
- [6] A. Widjaja, *Otonomi Desa*. Jakarta: PT Raja Grafindo Persada, 2003.
- [7] M. E. Surasih, *Pemerintah Desa dan Implementasinya*. Jakarta: Erlangga, 2006.
- [8] P. A. Hulinggi, S. Ismet, and T. Rustam, "Transparansi Pengelolaan Dana Desa di Kecamatan Lemito Kabupaten Pohuwato Gorontalo," *Jambura J. Adm. Public Serv.*, vol. 1, no. 1, pp. 11–21, 2020.
- [9] Thomas, "Pengelolaan Alokasi Dana Desa Dalam Upaya Meningkatkan Pembangunan di Desa Sebwang Kecamatan Sesayap Kabupaten Tana Tidung.," *Ejournal Pemerintah. Integr.*, vol. 1, no. 1, pp. 51–64, 2013.
- [10] A. Sukanto, "Efektifitas Alokasi Dana Desa (ADD) dan Kemiskinan di Provinsi Sumatera Selatan.," *J. Econ. Dev.*, 2014.