

Implementation of Law Number 6 of 2014 Concerning Village for Budgeting Plan in Sidoarjo Regency

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ABSTRACT

Village recognition is needed for the village in an effort to the establishment of unity of the law that has authority and is autonomous. With the recognition of the village, the existence of the village will continue to be recognized and respected. In realizing the existence and recognition of villages, there are still weaknesses in village regarding recognition. Based on this weakness, in 2014, Law No. 6 of 2014 was enacted, namely the Village Law which has been running for 5 years until now. In the realization of the implementation of the Village Law there are many problems in the application of authority in the village community. To overcome these problems, it is necessary to have the role of the village as a sector amplifier to support the village law. These roles include village officials, sub-districts, DPMD and organizations. Therefore, to support the implementation of the village law not only strengthen the village but also strengthen several sectors that can support the village to run its authority.

Keywords: *village recognition, village law implementation*

1. INTRODUCTION

Long before the modern state was established, the village was a social entity that had an original identity and culture and a democratic and autonomous government. [1] The Village Government must exercise its authority in an effort to increase the development of a just, prosperous and prosperous village community from the management results. [2] However, in the New Order era, Law No. 5 of 1979 concerning Village Government was established to make the suitability of village status and village autonomy revoked, as a result its authority was centered on the central government. [3] Village is *self governing community* with the characteristics of genuine autonomy which existed before Indonesian independence. In the context of recognition and respect, since the independence of Indonesia several regulations have been enacted which form the legal basis for implementing the village administration. Village as a government organization that has various rights, including origin and traditional rights. The existence of this right serves to regulate the interests of all rural communities and realize the goals of Indonesia's independence. Therefore the village as an area that holds an important position in realizing the objective of independence, must be protected and empowered. [4] To realize this, laws and regulations related to the village were made which were felt to be inadequate so that in 2014 Law No. 6 of 2014 concerning Villages was enacted (hereinafter referred to as Law No. 6 of 2014). The Village Law No. 6 of 2014 provides the most important foundation

in its implementation in the form of national development so that the authority needs of local output resources ranging from how to plan, finance and implement village budget implementation. [5] The number of village authorities and budgetary support resources received by the village are listed in Article 72 ayat (1) of Law Number 6 of 2014 concerning Villages. [6]

But in practice, adjusting village governance is not as easy as expected. This is due to various normative and empirical factors. For example, village government readiness is needed in implementing new regulations. The limited time factor for administrative preparation is said to be the trigger for the lack of readiness in implementing the Village Law.

The implementation of the Village Law covers many aspects, principles and procedures. In the budget aspect, there are procedures regarding budget planning, implementation, reporting, management to the principles in all these processes. The budget is one of the things regulated in the village law which is very important because almost all village processes are related to the village budget.

The process of implementing village autonomy cannot run optimally because districts / cities will always wait for the birth of regulations on it. It was also coupled with an understanding of the institutional design of the Law of the Republic of Indonesia Number 32 of 2004 about the Regional Government which is still limited and causes problems that are so complex in its implementation. [7]

Village government is a democratic structure that plays an important role in the preparation, implementation and reporting of village budgets that are carried out in

accordance with applicable laws and regulations. During the 5-year journey through the village law, the budgeting process faced many obstacles and there was a need for stronger legal interventions to ensure the rights of villagers to access village development deliberations, channel aspirations, participate in planning until their input was accommodated and ensured in village regulations regarding Village Revenue and Expenditure Budget. Based on this, it is important to conduct research on the implementation of the Village Law in village budget planning. In this case, the researcher emphasizes in the Implementation of the Village Law In terms of preparing the Budget in Sidoarjo Regency namely Segoro Tambak Village and Banjar Kemuning Village. The research portrays the ongoing reality and provides a solution to the problematic implementation of the village law in budget planning. So that the village process goes according to the noble ideals of democracy.

2. ORGANIZATION OF VILLAGE GOVERNMENT

Organization of Village Government

The recognition and respect must be in accordance with the principles of the Unitary Republic of Indonesia as stipulated in the law. For this reason, at that time, the government issued Law Number 32 of 2004 concerning Regional Government, in which villages are regulated in Article 200 to 216. Village regulations have several weaknesses. Based on the weaknesses above, then in 2014 promulgated Law No. 6 of 2014 which shows the recognition and respect of the Village. Article 1 number 1 of Law no. 6 of 2014 determines the definition of Village. Feelings of Law No. 6 of 2014 is a form of democracy carried out to the grass root level. The government and the village community should be active in democracy by actively carrying out the principles of village development including participatory, transparent and accountable. The village government has the authority to make arrangements and is responsible for the village process. Article 1 number 2 of Law no. 6 of 2014 determines that "Village Government is the administration of government affairs and the interests of local communities in the government system of the Unitary Republic of Indonesia". The Village Administration is carried out by the Village Government and the Village Consultative Body.

Village government

Article 1 number 3 of Law No. 6 of 2014 determines that "the Village Government is the Village Head or referred to by another name assisted by the Village Officials as an element of the administration of the Village Government". So what is called the Village Government is the Village Head and Village Officials whose duty is to assist the Village Head in carrying out his duties and authorities.

Village Consultative Body

Article 1 number 4 of Law no. 6 of 2014 determines that "the Village Consultative Body or referred to by other names is an institution that carries out governmental

functions whose members are representatives of the villagers based on regional representation and are democratically determined". From these provisions, the BPD is an element of village governance.

Implementation of Village Administration in accordance with the laws

Before discussing the administration of village administration, village administration will be explained first. Village administration is the entire process of data and information activities regarding the administration of the village administration contained in the village administration book. The administration of the village must be in accordance with the law because of the Regulation of the Minister of Home Affairs regarding Village administration that there must be socialization and information to the public. For example with the population control book, the SK register book, the Perdes register book and the Perkades Register book.

Village finance

In the government regulation No. 60 of 2014 concerning village funds, village funds are funds sourced from the state budget (APBN) designated for villages that are transferred to the regions through the district and city budget (APBD) and are used to finance implementation. [8] Village Finances according to the Village Law are all village rights and obligations that can be valued with money and everything in the form of money and goods related to the implementation of village rights and obligations. These rights and obligations create income, expenditure, and financing that need to be regulated in good village financial management. Based on Article 2 of the Minister of Home Affairs Regulation No. 113 of 2014 concerning Village Financial Management, describes the cycle of village financial management that includes planning, implementation, administration, reporting and accountability, with a period of 1 (one) fiscal year, starting from 1 January to 31 December.

By looking at the village positions and opportunities described earlier, villages must take a role and contribute positively to the realization of the welfare state through the village-level development approaches that have been launched because urban development is heavily influenced by village development [10]. Thus in this context the village must contribute and take a strategic role to realize a prosperous state based on the authority [11] of Law no. 6 of 2014.

3. METHOD

The village of Segoro Tambak and Desa Banjar Kemuning were used as research material for the implementation of the Village Law in the allocation of village funds located in one of the Sidoarjo Regencies. As the name suggests this village is famous for its local resources which are sea waters and ponds.

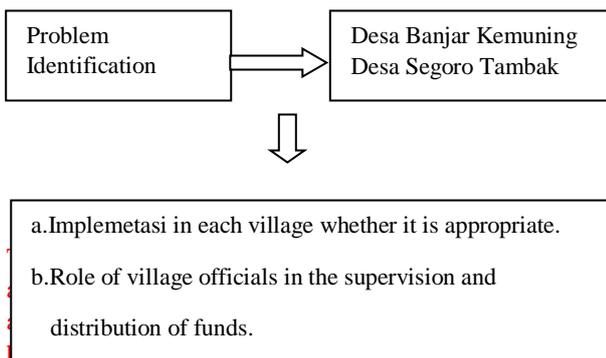
In fulfilling to obtain a detailed information and specifications from the object of research on how the condition of the distribution and allocation of village funds, and the role of village officials in the distribution

and supervision of village fund allocation which also functions to manage local resources in each village. In this research, there are several informants including 2 village heads, 1 Banjar Kemuning village head, 1 segoro tambak village head, 1 Sedmatan Sedati staff, 1 village apparatus section, 1 village administration section from the Community Empowerment Office.

This study uses a quantitative type of research that is gathering information from interviews about the state of implementation or that is ongoing in each village. Namely in the form of fulfillment of how the implementation of the Village Law in the allocation of village funds assisted by the ability of village officials, which are in the village of Banjar Kemuning and Desa Segoro Tambak.

The research used is empirical juridical, that is the way or procedure used to solve the problem in this study by collecting and processing primary data first and then analyzing it based on secondary data. Primary data analysis in question is an analysis of data obtained directly by researchers in the field in Sidoarjo Regency in Segoro Tambak Village and Banjar Kemuning Village which are used as locations in this study. Whereas what is meant by secondary data analysis is an analysis of statutory regulations, literature and legal documentation relating to the main problem in this study.

Method stages to output in research :



4. RESULT

Village Law No. 6 of 2014 is a state regulation that tries to design local wisdom development. The Village Law was made as a form of response in any form of implementation, namely recognition of the rights of origin of the village, subsidies, the existence of togetherness, villages that have mutual cooperation concept, democracy and deliberation. Where the village is no longer a state government but a village as a community government.

The use of village funds is a form of empowering village communities that can improve the quality of village planning that includes the economy developed by BUMDes in each village.

Implementation Of Law No. 6 Of 2014 In The Operation Of Village Governments In Sidoarjo Regency In The Development Of Village Budgets

Implementation of the principles of the preparation of the Budget for Banjar Kemuning dan Segoro Tambak Village

The village financial management cycle begins with village financial planning. In the village financial planning process, village development planning meetings (musrenbangdesa) are held. After the Musrenbangdes will be compiled the village RKP preparation team that compiles village budgeting, after approval from the district the village funds will be disbursed to the village account. So that the implementation of development will proceed based on the RKL and budget sourced from the Village Fund and the allocation of village funds and other legitimate income owned by the village.

There are several factors in the preparation of village budgets. The first is transparency, in which village government must be open to the community regarding the village development program. Secondly accountability regarding the ability and responsibility of villages in village development. Third, community participation The village government must open up opportunities for village communities to participate in the village development process.

The preparation of the budget in the two villages has used the principle of participatory namely by using the aspirations of the village community that has been conveyed in the Village Deliberation / MusDes and Village Development Planning Deliberation Village / Musrenbang desa. The village work program that is compiled, it is hoped that the budget is not far from the rights, needs and services of fulfilling the rights of village communities.

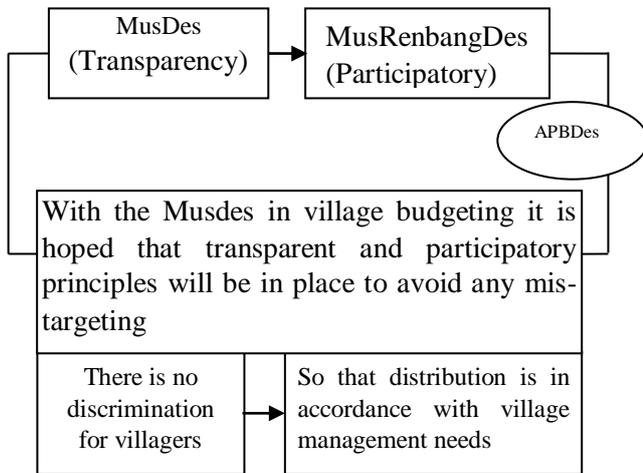
The budgeting in the two villages has been transparent and although there are those who do not fully carry out the form of transparency. The informant stated that the village apparatus was still political in nature and the vision and mission were only used as a general reference, not specifically in the implementation of the budgeting. However, in one village the transparent principle was fulfilled before compiling the village budget to follow a process or procedure that is to explore the aspirations of the citizens and be transparent by formulating regulations in accordance with the results of the development planning meeting.

Village budgeting must also consider vulnerable groups, such as in the village of Segoro, the fishermen. Fishermen have the right to voice and express their opinions regarding the village development agenda in the future if they are allocated in the village budget. fishermen must be invited or included, listened to and accommodated or prioritized their proposals in apda village budgeting. But on the other side of the community in these two villages, it is assumed that the authority in the preparation is only the village officials and those who are concerned, causing the concept of partitioning to not run smoothly.

In such conditions, it is necessary to educate the public about their rights in village development including encouraging them to be active citizens both in the process of budgeting, implementing and providing input / evaluation of village development. so that village officials

did not feel that the residents had difficulty being invited to participate because of their lack of understanding.

Stages of Principles - Principles for Village Budgeting



With the diagram above shows that APBDes cannot run well if there is no MusDes and MusRenbangDes. However, if villages hold 2 meetings without substantial participation in vulnerable groups, the principle of non-discrimination cannot be realized. this will have an impact on the village development budget that does not reflect the community's strategic and realistic rights and needs, especially those that are vulnerable. In the phase of budget implementation, the inaccuracy of the program and data targets are predicted to occur. (research on apda budgeting)

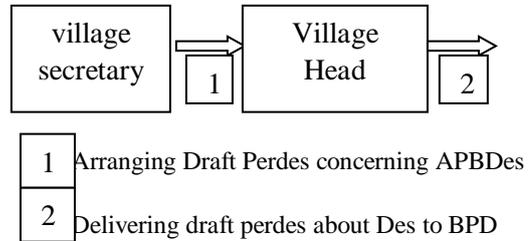
The process of budgeting or village finance in Banjar Kemuning and Segoro Tambak Village

Preparation of APBDes is compiled and submitted by the village head or BPD In drafting the APBDes it must comply with statutory regulations and must go through two stages, namely mandatory fulfillment of the RPJBDes in the 5 year program, then after 5 years they are required to make an annual RKPDes to adjust the APBDes program.. And in Segoro Tambak and Banjar Kemuning villages, efforts have been made in accordance with regulations. Village officials in both villages stated that if they did not comply with regulations both in the preparation and reporting, it would be hampered by the process of disbursing the next stage of village funds. This has an impact on the delay or cessation of village development, including the Village Apparatus will not get a salary.

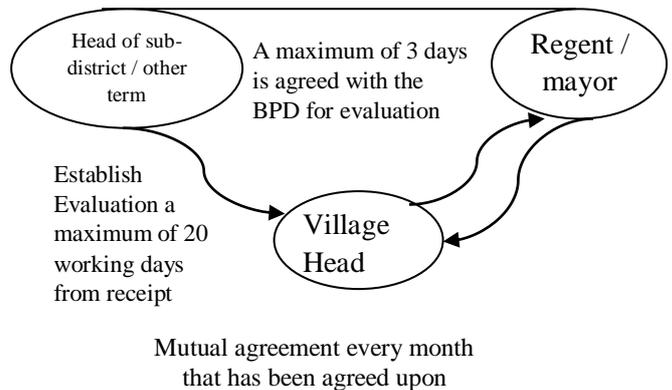
Village budgeting must be based on the aspirations of the community, namely the MusDes (Village Deliberation), MusrenbangDes (Village Development Planning Deliberation), in the preparation of the RKPDes (Village Government work plan). Before drafting the APBDes, the Village must prepare the RAPBDes as the basis for the implementation of the RPJMDes in only one period of village leadership. So it must be ensured that this budget preparation involves all elements in the community.

In the implementation of Musdes and Musrenbangdes there is a forum basis contained in Permendagri No. 114 of 2014 concerning Village planning guidelines. In the regulation there are stages - stages from the initial date and month, then the village is obliged to make deliberations, ranging from information, planning to financing.

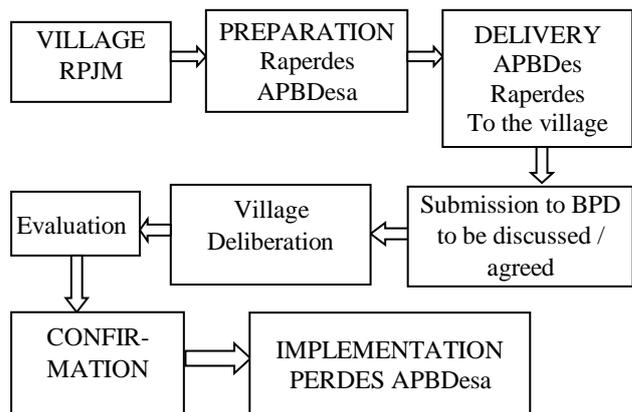
Flowchart of Village Money Budgeting by village officials Phase I: Village Scope Planning



Phase II: Evaluation of Regency / City Scope



Flowchart of Village Money Budget Arrangement



5. OBSTACLES IN BUDGET PREPARATION IN SIDOARJO DISTRICT IN SEGORO TAMBAK AND BANJAR KEMUNING

Village Officials human resources in preparing village budgets

The human resources that will be used as village officials are still of poor value in experience, knowledge and training in village budgeting. As a result of the lack of knowledge of village officials in the preparation of village budgets, it also has a big impact on its implementation in the village community. While the village community depends on village officials in the distribution and management of the village so that when village officials cannot make the APBDes properly, the management of village products will not be managed properly.

Village Government's adherence to budgeting regulations

In preparing the village budget in Sidoarjo district, there are still village heads who do not obey or follow regulations. This is because the position of village head is a political position, so that it has an impact on the development process in the village. The pattern of acting politically based in village development is part of a process that can have good or bad impacts. It will have a good effect if the political concept used by the village government is to accommodate the community and vulnerable groups in village development, meaning that they are budgeted in village development. and will have a negative impact if the village budget does not pay attention to vulnerable groups, but is general in nature. In preparing the APBDes, community aspirations must be considered, that is, considering proposals and regulating the types of allocations or allocations that are allowed, including the amount of funds expected to be disbursed. However, there are still those who have not been accommodated in development, especially physical development. This is certainly also significant in the development of the empowerment field.

Village officials are not yet skilled or do not yet have expertise in village budgeting

During the 5 years of the village law course, the village apparatus was accompanied by sub-districts and districts. But it is still considered lacking of socialization about how the procedure for channeling village funds makes village officials also make the APBDes not in accordance with the Village Law. This happens because of the lack of direct assistance in the entire budget preparation process. The impact of this will be on the evaluation, supervision and implementation of the village budget which must be progressive in nature, namely trying to improve the process going forward. Before the implementation of budgeting, the government, both at the national and district levels, prepared more village officials by providing focused training and providing assistance in the process of preparing and reporting.

6. CONCLUSION

Based on the explanation above, the researchers concluded that the village where the study had implemented the village law, despite experiencing various obstacles. As for the significant obstacles related to the need to increase the capacity of village officials regarding village government authority, participatory village budgeting procedures, and village administration.

Village Budgeting must be based on laws and regulations and the aspirations of the community. exploring community aspirations in village budgeting through hamlet deliberations, village deliberations and village development planning meetings. As for the documents that are used as references in addition to the laws and regulations, the village must refer to the vision and mission of the village head, RPJMDes. So that the village APB and village RKP are in accordance with the aspirations of the people, the laws and regulations and the village's vision. thus minimizing abuse of regulatory authority and disbursement of funds that are not targeted since the planning process.

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