

USE OF VILLAGE FUNDS BASED ON GOVERNMENT REGULATIONS NUMBER 60 OF 2014

by

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ABSTRACT

Village funds are managed in an orderly manner, in accordance with the provisions of laws and regulations, efficiently, economically, effectively, transparently, and responsibly, with due regard for a sense of justice and propriety, and prioritizing the interests of the local community. Regulations on the use of village funds based on Government Regulation Number 60 of 2014 are used for physical development and community empowerment. Village funds are a very helpful and very effective policy in supporting the implementation of village government programs. The implementation of the use of village funds received in stages directly from the APBN has supported village government programs to carry out village development prioritized in the maintenance of community welfare facilities and infrastructure, economic and social education enterprises, and the field of village community empowerment by developing entrepreneurship, as well as expanding individual economics through procurement or capital assistance.

Keywords: Use, Funds, Village.

PEMANFAATAN DANA DESA BERDASARKAN PERATURAN PEMERINTAH NOMOR 60 TAHUN 2014

ABSTRAK

Dana desa dikelola secara tertib, sesuai dengan ketentuan peraturan perundang-undangan, secara efisien, ekonomis, efektif, transparan, dan bertanggung jawab, dengan memperhatikan rasa keadilan dan kepatutan, serta mengutamakan kepentingan masyarakat setempat. Peraturan tentang penggunaan dana desa berdasarkan Peraturan Pemerintah Nomor 60 Tahun 2014 digunakan untuk pembangunan fisik dan pemberdayaan masyarakat. Dana desa merupakan kebijakan yang sangat bermanfaat dan efektif dalam mendukung pelaksanaan program pemerintah desa. Pelaksanaan penggunaan dana desa yang diterima secara bertahap langsung dari APBN telah mendukung program pemerintah desa untuk melaksanakan pembangunan desa yang diprioritaskan dalam pemeliharaan fasilitas dan infrastruktur kesejahteraan masyarakat, usaha pendidikan ekonomi dan sosial, serta bidang pemberdayaan masyarakat desa melalui pengembangan kewirausahaan, serta perluasan ekonomi individu melalui pengadaan atau bantuan modal.

Kata Kunci: Penggunaan, Dana, Desa.

INTRODUCTION

The 1945 Constitution of the Republic of Indonesia (UUDNRI 1945) functions as a legal basis for establishing state bodies in the central government and the State government divides

state powers and grants these powers to state bodies according to their functions. Article 1 paragraph (1) of the 1945 UUDNRI states that the Republic of Indonesia is a unitary state in the form of a republic.

This paradigm shift has certainly had an impact on the legal system that has been adopted so far, which has emphasized legal products that are more in favor of the interests of those in power than the interests of the people, and legal products that prioritize the dominance of the interests of the Central Government over the interests of Regional Governments.

Article 18 of the 1945 UUDNRI states, "The Unitary State of the Republic of Indonesia is divided into provincial regions, and these provincial regions are divided into districts and cities, each of which has a regional government, which is regulated by law."

Based on Article 18 of the 1945 UUDNRI, Law Number 32 of 2004 concerning Regional Government was born, replacing Law Number 22 of 1999 concerning Regional Government. Law Number 32 of 2004 concerning Regional Government and Law Number 12 of 2008 concerning the Second Amendment to Law Number 32 of 2004 concerning Regional Government and has now been replaced by Law Number 23 of 2014 concerning Regional Government or abbreviated as the Pemda Law.

Since the enactment of the Regional Government Law, the government has recognized the autonomy of villages and village heads, allowing them to be assigned or delegated certain governmental duties by the central or regional government. This is in accordance with Article 372 of the Regional Government Law, which states that the Central Government, Provincial Governments, and Regency/City Governments may delegate certain governmental duties within their jurisdiction to villages.

Central government affairs that are the responsibility of regional governments include the management of village funds and regional development, which are expected to bring fundamental changes in the administration of government and development in villages. Law Number 6 of 2014 concerning Villages (hereinafter referred to as the Village Law) specifically regulates villages, including village financial instruments and resources.

According to Article 72 paragraph (1) of the Village Law, it is stated that village income as referred to in Article 71 paragraph (2) comes from:

- 1) Original village income consists of business results, asset results, self-help and participation, mutual cooperation, and other original village income;
- 2) Allocation of State Revenue and Expenditure Budget;
- 3) Part of the results of regional taxes and regional levies of the Regency/City;
- 4) Village fund allocation which is part of the balancing funds received by the Regency/City;
- 5) Financial assistance from the Provincial Revenue and Expenditure Budget and the Regency/City Revenue and Expenditure Budget;
- 6) Non-binding grants and donations from third parties;
- 7) Other legitimate village income.

These village revenue sources are used entirely to fund village development, which includes

governance, development, community empowerment, and social services. Village revenues from the state budget are also used to fund these authorities. Article 18 of the Village Law states that villages are given the authority to regulate and manage their own affairs according to their needs and priorities. This means that village funds will be used to finance all village authorities, in accordance with those needs and priorities.

There are five priority points in the use of village funds, including:

- 1) Priority Use of Village Funds to finance the implementation of programs and activities in the field of village development and village community empowerment.
- 2) The priority for using Village Funds is to finance the implementation of cross-sectoral programs and activities.
- 3) The programs and activities referred to in paragraph (2) include the areas of activity for superior village or rural area products, Village-Owned Enterprises or Joint Village-Owned Enterprises, reservoirs, and village sports facilities in accordance with village authority.
- 4) The development of village sports facilities as referred to in paragraph (3) is a business unit managed by a Village-Owned Enterprise or Joint Village-Owned Enterprise.
- 5) The priority use of Village Funds as referred to in paragraph (1) must be published by the Village Government to the Village community in a public space that can be accessed by the Village community.

Village funds are managed in an orderly manner, in accordance with statutory provisions, efficiently, economically, effectively, transparently, and responsibly, with due regard for justice and fairness, and prioritizing the interests of local communities. The government allocates village funds nationally in the annual state budget (APBN).

RESEARCH METHODS

This research is descriptive in nature, namely research that describes the object being researched, investigated by describing the applicable laws and regulations in relation to legal theories and the practice of implementing laws and regulations.

The data sources in this study are:

- 1) Primary legal materials, namely Law Number 23 of 2014 concerning Regional Government, Law Number 2014 concerning Villages, Government Regulation Number 43 of 2014 concerning Implementing Regulations of Law Number 2014 concerning Villages, Government Regulation Number 60 of 2014 as amended by Government Regulation Number 22 of 2015 and Government Regulation Number 8 of 2016 concerning Village Funds Sourced from the State Revenue and Expenditure Budget , Minister of Home Affairs Regulation Number 113 of 2014 concerning Village Financial Management, Minister of Finance Regulation Number 241/PMK.07/2014 concerning the Implementation and Accountability of Transfers to Regions and Village Funds, Minister of Finance Regulation Number 250/PMK.07/-2014 concerning Allocation of Transfers to Regions and Village Funds, Minister of Finance Regulation Number

93/PMK.07/2015 concerning Procedures for Allocation, Distribution, Use, Monitoring, and Evaluation of Village Funds, PDTT Ministerial Regulation Number 5 of 2015 concerning Priority Use of Village Funds.

- 2) Secondary legal materials, namely materials that are closely related to primary legal materials and can help analyze and understand primary legal materials, such as: books, research results, scientific journals, scientific articles, and seminar papers.
- 3) Tertiary legal materials, namely materials that provide information about primary legal materials and secondary legal materials, in the form of dictionaries such as Indonesian and English dictionaries, as well as scientific dictionaries such as legal term dictionaries.

RESULTS AND DISCUSSION

The enactment of the Village Law was felt to be a breath of fresh air for villages. This law established the legal basis for recognizing villages as autonomous regions. In relation to fiscal decentralization, the law's main objective is to allocate 10% of the state budget (APBN) funds to villages throughout Indonesia.

Village funds are a crucial issue in the Village Law. Budget calculations are based on the number of villages, taking into account population, poverty rates, area, and geographic difficulty, in order to improve welfare and equitable development. Because of this crucial issue, village governance requires guidance and oversight, particularly regarding the implementation of village activities.

Village funds are managed in an orderly manner, in accordance with statutory provisions, efficiently, economically, effectively, transparently, and responsibly, with due regard for justice and fairness, and prioritizing the interests of local communities. The government allocates Village Funds nationally within the annual State Budget (APBN). Village Funds, as sourced from government spending, are used to streamline village-based programs in an equitable and just manner.

Based on the Village Law, villages are given the authority to regulate and manage their own authority according to the village's needs and priorities. This means that village funds will be used to allocate all authority according to the needs and priorities of the village funds. However, considering that village funds are sourced from the Central Government's Budget, to optimize their use, the government is given the authority to determine the priority use of village funds to support village development programs and empower village communities. Determining the priority use of these funds remains in line with the authority that is the responsibility of the village.

Basic guidelines regarding village fund management regulated in Village Law and to follow up on this, the government issued implementing regulations, namely:

- a) PP No. 43 of 2014 concerning Implementing Regulations of Law No. 6 of 2014 concerning Villages which was ratified on May 30, 2014.
- b) PP No. 60 of 2014 concerning Village Funds Sourced from the State Revenue and Expenditure Budget, which was ratified on July 21, 2014. This PP was then amended

again through PP No. 22 of 2015 which was stipulated on April 29, 2015.

For technical guidelines on the implementation of these two PPs, the relevant technical ministries, in this case the Ministry of Home Affairs and the Ministry of Villages, Development of Disadvantaged Regions and Transmigration, have drafted Ministerial Regulations that serve as a reference for village fund management. These regulations include:

1. Ministry of Home Affairs Regulations :
 - a) Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 111 of 2014 concerning Technical Guidelines for Village Regulations, which was ratified on December 31, 2014.
 - b) Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 112 of 2014 concerning the Election of Village Heads, which was ratified on December 31, 2014.
 - c) Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 113 of 2014 concerning Village Financial Management, which was ratified on December 31, 2014.
 - d) Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 114 of 2014 concerning Village Development Guidelines, which was ratified on December 31, 2014.
2. Regulation of the Ministry of Villages, Transmigration and Disadvantaged Villages:
 - a) Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration of the Republic of Indonesia Number 1 of 2015 concerning Guidelines for Authority Based on Original Rights and Village-Scale Local Authority, which was ratified on January 25, 2015.
 - b) Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration of the Republic of Indonesia Number 2 of 2015 concerning Guidelines for Rules of Procedure and Decision-Making Mechanisms of Village Deliberations which was ratified on January 28, 2015.
 - c) Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration of the Republic of Indonesia Number 3 of 2015 concerning Village Assistance which was ratified on January 28, 2015.
 - d) Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration of the Republic of Indonesia Number 4 of 2015 concerning the Establishment, Administration and Management, and Dissolution of Village-Owned Enterprises which was ratified on February 13, 2015.
 - e) Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration of the Republic of Indonesia Number 5 of 2015 concerning Determination of Village Fund Priorities for 2015 which was ratified on February 13, 2015.

Article 1 number 2 of Government Regulation Number 8 of 2016 provides the following definition of village funds: "Village Funds are funds sourced from the State Revenue and

Expenditure Budget allocated for Villages transferred through the Regency/City Regional Revenue and Expenditure Budget and used to finance the implementation of government, implementation of development, community development, and community empowerment."

Based on the above definition, it can be seen that village funds are used to finance government administration, development implementation, community development, and community empowerment. However, village funds are prioritized for financing development and community empowerment. Village funds are one source of village revenue in the Village Budget (APBDes), making them part of village financial management. Village funds are used to finance the implementation of authority based on original rights and village-scale local authority, which is regulated and managed by the village, with priority spending on development and village community empowerment.

The existence of the Village Law, which was then followed up by Government Regulation Number 60 of 2014 concerning Village Funds sourced from the State Revenue and Expenditure Budget, aims to increase village independence through programs and activities related to village development and village community empowerment. In accordance with the provisions of Article 72 paragraph (1) letter d of the Village Law, which states that village income is sourced from the allocation of village funds which are part of the balancing funds received by the Regency/City.

Furthermore, Article 72 paragraph (4) states that the allocation of village funds is at least 10% of the balancing funds received by the Regency/City in the APBD after deducting special allocation funds. With this provision, it is hoped that villages can develop more optimally and be able to develop their areas according to the needs in their respective areas.

The Directorate of Village Development and Empowerment has issued Ministerial Regulation Number 21 of 2016 concerning Determination of Priorities for the Use of Village Funds in 2017, which can be used as a reference for villages in determining village development programs and priorities, including:

- a) Construction, development and maintenance of infrastructure or physical facilities and infrastructure for livelihoods, including food security and housing;
- b) Construction, development and maintenance of public health facilities and infrastructure;
- c) Construction, development and maintenance of educational, social and cultural facilities and infrastructure;
- d) Development of community economic enterprises, including the construction and maintenance of production and distribution infrastructure;
- e) Construction and development of renewable energy infrastructure and environmental conservation activities.

The priority use of funds in the field of village community empowerment aims to increase the capacity of residents in developing entrepreneurship, increasing income, and expanding the economic scale of individual residents and community groups, including:

- 1) Increasing village economic investment through procurement, development or

assistance of production tools, capital, and capacity building through training and apprenticeships;

- a. Support for economic activities developed by BUMDesa or BUMDesa Bersama, as well as by other village community economic groups and/or institutions;
- b. Capacity building assistance for village food security programs and activities;
- c. Community organizing, facilitation and training of paralegals and legal aid for village communities, including cadre formation.

The Minister of Village Regulation on Priority Use of Village Funds does not limit local initiatives in designing priority development programs/activities that are outlined in the RKPDesa and APBDDesa documents, but rather provides a view of the priority use of Village Funds, so that villages still have room to be creative in creating village programs/activities in accordance with their authority, analysis of priority needs and the resources they have.

The distribution of village funds each year has details for each district based on the allocation amount calculated based on the number of residents, poverty figures, area and level of geographical difficulty of villages in each district/city as referred to in Article 2 paragraph (3) letter b of Government Regulation Number 60 of 2014 calculated with the following distribution weights:

1. 30% for villagers
2. 50% for village poverty rate
3. 20% for the village area.

The distribution of village funds is carried out through the transfer of village funds from the State General Cash Account (RKUN) to the Regional General Cash Account (RKUD) and ultimately transferred to the village cash account (RKD) which is an account where village government money is stored which accommodates all village revenues used to pay all village expenses as stated in Article 15 paragraph (1) of Government Regulation Number 60 of 2014 which is clearly explained in the following paragraph that it is carried out no later than the second week of the relevant month from the State General Cash Account to the Regional General Cash Account and no later than seven days from the Regional General Cash Account to the Village Cash Account at each stage. With the following stages:

1. Stage one, in April at 60%
2. Phase two, in August, amounted to 40%.

The central government regulates, determines, and distributes Village Funds through the Village Budget (RKUD). If a district/city fails to distribute Village Funds to the village, the central government also has the authority to impose sanctions in the form of deductions from the following year's Balanced Funds.

The government sets the Village Fund ceiling under the Transfer to Regions and Villages category, within the State Expenditure category, in the Law on the State Budget or the Law on Amendments to the State Budget each year. The government calculates and sets the Village Fund ceiling for each district/city throughout Indonesia. The results of these calculations and

allocations are included as an integral attachment to the Presidential Regulation on the Elaboration of the State Budget.

The government then distributes Village Funds in stages, after the Minister receives the following documents:

- a) Regional Regulation on Regency/City Regional Budget
- b) Regent/Mayor Regulation concerning the procedures for distribution and determination of details of Village Funds for each Village
- c) Report on the realization of distribution and consolidation of the use of Village Funds from the previous stage.

CONCLUSION

The regulation on the use of village funds, based on Government Regulation Number 60 of 2014, is used for physical development and community empowerment, and is running in accordance with the planning discussed with the Village Consultative Body (BPD). Village funds are a very helpful and effective policy, and the Village Funds received by the community significantly support the implementation of village government programs.

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