At-Tasyrih Jurnal Pendidikan dan Hukum Islam, 11(1) - March 2025 372-379

At-Tasyrih jurnal pendidikan dan hukum Islam
E-ISSN 2502-2997
P-ISSN 2461-0410

Village Head's Responsibility to Usevillage Revenue and Expenditure Budget (Apbdes) Law No. 6 Of 2014 Concerning Villages in Cinta Air Village, Perbaungan District, Serdang Berdagai Regency

Indra Fajar [1], Muhammad Ridwan Lubis [2]
[1] *Universitas Muslim Nusantara Al Washliyah, Indonesia*
[2] *Universitas Muslim Nusantara Al Washliyah, Indonesia*

Corresponding Author: Indra Fajar, E-mail; indrafajar@gmail.com

Received: June 27, 2025	Revised: June 27, 2025	Accepted: June 27, 2025	Online: June 27, 2025

ABSTRACT

Based on Law Number 6 of 2014 concerning Village Funds sourced from the State Revenue and Expenditure Budget, in the amended article paragraph in Government Regulation Number 168 of 2014 to 11 paragraph 2 which states that village funds are allocated fairly based on basic allocations and allocations calculated by taking into account the number of residents, poverty rates, area, and level of geographical difficulty of villages in each district/city. To Know How the Village Head's Accountability Arranges for the Village Head's Accountability for the Use of the Village Budget. What is the Procedure for the Village Head's Accountability for the Use of the Village Budget. What Solutions are Made by the Village Government for Findings of the Use of the Village Budget. The village head has a very big task and responsibility to manage the finances given by the central government to the village head, this can be seen from Law No. 6of 2014concerning Villages in Article 26 that the Village Head holds the power to manage village finances. So from here we can see how the Village Head has a big responsibility in managing the village's finances. In the process of managing village finances in Cinta Air Village, Perbaungan District, Serdang Berdagai Regency, they have paid close attention to the procedures for village financial management activities including planning, budgeting, administration, reporting, accountability and supervision.

Keywords: *Accountability, Village Head, Budget*

Journal Homepage https://ejournal.iainbatanghari.ac.id/index.php/attasyrih/index

How to cite: Fajar, I & Lubis, R, M. (2025). Village Head's Responsibility to Usevillage Revenue and Expenditure Budget (Apbdes) Law No. 6 Of 2014 Concerning Villages in Cinta Air Village, Perbaungan District, Serdang Berdagai Regency. *At-Tasyrih: Jurnal Pendidikan dan Hukum Islam*, 11(1), 372-379. https://doi.org/10.55849/attasyrih.v11i1.314

Published by: Pusat Penelitian dan Pengabdian Masyarakat, Institut Agama Islam Nusantara Batang Hari

INTRODUCTION

The birth of Law Number 6 of 2014 concerning Villages, PP 43 of 2014 and PP 60 of 2014 concerning Villages is an effort to further realize the spirit of regional autonomy down to the village government level. The emergence of the village law increasingly provides freedom for villages to carry out planning, supervision, control and evaluation..policies issued by the village. Based on Law Number 6 of 2014 concerning Village Funds sourced from the State Revenue and Expenditure Budget, in the amended article paragraph in Government Regulation Number 168 of 2014 to 11 paragraph 2 which states that village funds are allocated fairly based on basic allocations and allocations calculated by considering the population, poverty rates, area, and level of geographical difficulty of the village in each district/city. In Law Number 6 of 2014 concerning Villages, namely the state's commitment to protecting and empowering villages to become strong, advanced, independent and democratic so that they can create a strong foundation in implementing governance and development towards a just, prosperous and prosperous society. The role of government in developing villages is very important where the government is the main implementing unit in development which will be assisted by several other institutions such as the Village Consultative Body (BPD) and the Community Empowerment Institution (LPM) as well as the village community. The implementation of autonomy for villages will be a strength for the village government to manage, organize and run its own household, while also increasing the burden of responsibility and obligations of the village, however, the implementation of the government must still be accounted for.

The accountability in question includes accountability in managing the village budget. Currently, the general constraints felt by most villages are related to limitations in village finances. Often the Village Revenue and Expenditure Budget (APBDes) is not balanced, between income and expenditure. The Village Revenue and Expenditure Budget (APBDes) as part of village finances in the Regulation of the Minister of Home Affairs (Permendagri) Number 20 of 2018 concerning Village Financial Management is the annual financial plan of the village government which is discussed and jointly approved by the village government and the Village Consultative Body (BPD) which is stipulated in the Village Regulation (Perdes) which consists of income, expenditure, and financing. Management of the APBDes in Permendagri Number 20 of 2018 concerning Village Financial Management consists of planning, implementation, administration, reporting and accountability activities. operational costs of village government, 70% (seventy percent) for community empowerment costs, with 70% (seventy percent) of the funds being accounted for by the Village Head.

RESEARCH AND METHOD

Based on the formulation of the problem and the objectives of the research, the type of research used is sociological juridical. Given that the problems studied and reviewed adhere to the juridical aspect, namely based on norms, regulations, legislation, legal theory and opinions of legal experts also look at the implementation aspect in society. In other words, this research does not only refer to applicable legal products, but is also based on the reality that occurs in the field. This research will look at social reality in the field. The research approach used in this study is a descriptive approach.The descriptive approach is a method for describing or explaining certain phenomena without manipulating the variables.This approach is suitable for research that aims to provide basic information or understand phenomena in a broad sense..The aim of this descriptive research is to create a systematic, factual and accurate picture, description or painting of the facts, nature and relationships between the phenomena being investigated.

RESULT AND DISCUSSION

1. Regulation of Village Head Accountability for Village Head Accountability for Use of Village Budget

   Law No. 6 of 2014 concerning Villagesbecome the basis for implementing village financial management, including accountability.OnArticle 18 explains that the authority held by the village includes authority in the field of organizing village government, implementing village development, fostering village communities, and empowering village communities based on community initiatives, original rights, and village customs. Furthermore, Article 19 of Law No. 6 of 2014 emphasizes that the authority of the Village in village government includes:

   1. Authority based on original rights;
   2. Local authority at village level;
   3. The authority assigned by the Government, provincial government, or district/city government; and
   4. other authorities assigned by the Government, provincial government, or district/city government in accordance with the provisions of laws and regulations.

2.Regulation of the Minister of Home Affairs Number 20 of 2018 concerning Village Financial Managementthis is revokingThis Minister of Home Affairs Regulation also revokes Minister of Home Affairs Regulation Number 113 of 2014 concerning Village Financial Management and becomes a new guideline in village financial management.regulate in more detail the management of village finances, including accountability.This Permendagri establishes guidelines for village financial management, starting from planning, budgeting, implementation, administration, reporting, to village financial accountability. The goal is to realize transparent, accountable, participatory, orderly, and budget disciplined village financial management.The concept of the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 20 of 2018 concerning Village Financial Management is to regulate the use and utilization of village finances starting from planning, implementation, administration, reporting and accountability for the use of village finances in a transparent, accountable and participatory manner. This means that all stages in village financial management must be carried out in detail and in accordance with the applicable rules in Permendagri Number 20 of 2018. This Permendagri has a principle of openness that allows the public to know and get access to the widest possible information about village financial management, village financial management can be accounted for by managers, especially the Village Head, Village Secretary and other members, and participatory which means all parties are involved in village financial management.

2. Village Head Accountability Procedures for Use of Village Budget
   1) Submitting accountability reports

The village head must submit an accountability report on the realization of the Village Budget to the Regent/Mayor at the end of each budget year. This report must be submitted through the sub-district head or other title.

2) Submit a written report
   a. The realization report and accountability report for the realization of the Village Budget must be submitted to the community in writing.
   b. Reports via information media
   c. Realization reports and accountability reports for APBDes realization must also be submitted through information media that are easily accessible to the public, such as bulletin boards or community radio.

3) Holding Village Deliberations (Musdes)

The Village Consultative Body (BPD) carries out Musdes as a forum for accountability of the Village Budget. In this forum, the community can respond and provide input related to the management of the Village Budget.

The Village Budget Implementation Realization Report is made every semester and submitted to the Regent/Mayor through the sub-district head. The first semester report is submitted no later than the end of July of the current year, while the end-of-year semester report is submitted no later than the end of January of the following year. The first semester Village Budget Implementation Realization Report describes the realization of income, expenditure and financing during semester I compared to the target and budget, while the End-of-Year Village Budget Implementation Realization Report describes the realization of income, expenditure and financing until the end of the year, so it is cumulative until the end of the budget year..The Accountability Report for the Realization of the Implementation of the Village Budget at the end of each budget year is submitted to the Regent/Mayor through the sub-district head and stipulated in village regulations. After the village regulations (Perdes) regarding the Accountability Report for the Realization of the Implementation of the Village Budget are agreed upon by the Village Government and BPD, then this Perdes is submitted to the Regent/Mayor as an inseparable part of the Village Government Implementation Report (LPP Desa).The Accountability Report for the Realization of the Implementation of the Village Budget is submitted no later than 1 (one) month after the relevant budget year (Regulation of the Minister of Home Affairs Number 113 of 2014, Article 41). The Accountability Report for the Realization of the Implementation of the Village Budget is also submitted periodically to the BPD, as a form of accountability for the implementation of the Village Budget that has been agreed upon at the end of the year. This report is submitted to the BPD in writing no later than 3 (three) months after the end of the budget year (Regulation Number 43 of 2014, Article 51).

3. Solutions Created by the Village Government to Findings of the Use of APB-DES
   Regarding the Findings of the Use of APB-DES, the Village Head coordinated with the BPD and involved the community to find the best solution. However, transparency

is one of the principles in the implementation of village governance. Changes to village regulations can be made if there are circumstances that cause budget shifts, use of the previous year's budget surplus (SILPA), or additions/reductions to village income.

CONCLUSIONS

1.Regulation of Village Head Accountability for Village Head Accountability for Use of Village Budgetregulated inLaw No. 6 of 2014 concerning Villagesbecome the basis for implementing village financial management, including accountability.OnArticle 18 explains that the authority held by the village includes authority in the field of organizing village government, implementing village development, fostering village communities, and empowering village communities based on community initiatives, original rights, and village customs. Other provisions are

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