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## Juridical Implications of Village Financial Management Based on Law Number 6 Of 2014 Concerning Villages in Realizing Good Village Governance (Good Governance)

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Article	Abstract
<p><b>Keywords:</b>            Village; Implication            Juridical; Management            Finance Village; Good            Governance.</p> <p><b>Article History</b>            Received: Jan 11, 2023;            Reviewed: Feb 11, 2023;            Accepted: Mar 11, 2023;            Published: Mar 31, 2023</p>	<p>Village is entity smallest from A where is the Indonesian government, recognized and respected based on constitution. Existence village in a manner juridical poured in regulation Law No. 6 of 2014 concerning Village. Objective from development <b>village</b> is with increase well-being from public village as well as increase quality life as well as effort in matter countermeasures number poverty through method fulfillment need base community, development from potency economy local, development facilities and infrastructure village as well as utilization source Power nature and environment in a manner sustainable. Draft finance village with draft state finances, that is through mechanism Budget Income and Spending Village that consists from part income, spending and financing village, which is carried out by the Head The village and its tools are discussed together with the Consultative Body Village. Management finance village implicated juridical for Head Village and Consultative Body Village For can compile, legitimize, implement, supervise and account for management finance village to use realizing good village governance (<i>good governance</i>). If anything negligence or on purpose, then will resulted accountability Good in a manner administrative nor criminal. Government Regency/City is obliged allocate budget for finance village, as well do coaching and supervision.</p>

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### INTRODUCTION

Indonesian constitution confirms that Indonesia is The Unitary State in the form Republic, so in accordance sound Article 1 paragraph (1) of the Unitary State Constitution the Republic of Indonesia in 1945 was divided on regions provinces and regions province That shared on regency and the city, which respectively province, district, and city That have government area, which is regulated with law.

Based on circumstances empirical Indonesia, in a way historical there is village which is forerunner will formation society and formation government in Indonesia. Far

before modern nations formed, groups social kind village or public custom and so on, have become important part in something state order. because it is needed acceleration development area and equity development at each area so Constitution Number 6 of 2014 was born for answer matter that, this become interesting For studied Because Constitution This expected capable strengthen autonomy village and acceleration development. Budiman Sudjatmiko describe that implication from principle acknowledgment, principle subsidiarity and principles empowerment with use channel unity authority characteristic scale local village used To use do planning finance For carry out Development Implementation Village.

Regulated substance in Law No. 6 of 2014 is about finance Village. In article 1 number 10 of Law no. 6 of 2014 explains that understanding from finance Village is all assessed rights and obligations with money too all something in the form of money and related goods tight with implementation right as well as obligation Village. About rights and obligations in This interpreted all that creates revenue, spending, financing and management Finance Village.

Law No. 6 of 2014 stated that Village own source income Village consisting of: a. Income original Village; b. For results tax area and fees area Regency /City; c. Funds from balance finance center and area received by the district or city; d. Allocation budget from APBN; e. Help finance from Provincial APBD and Regency /City APBD; and f. Grants and donations that are not tie from party third.

Head Village own authority management finance Village matter This arranged to in Article 26 paragraph (2) letter c, which includes load about Head Authorized village in hold power management finance and Assets from Village the. With exists Law No. 6 of 2014 provides authority in the field management finance for village that is proper for grateful because give means in realize well-being village daan the people however, aside that too give impact on implications juridical about management finance village That alone.

Implications juridical in matter This based consideration that profile villages across Indonesia are diverse shape, moreover understanding village in Law No. 6 of 2014 stated regarding equate between which village (definitive) and village (adat). ability from apparatus Government Village different in level about management finance Village. Focus for apparatus government Village including Head Villages and devices Village other is required for carry out management finance village rigidly followed Regulation Regulating laws management finance. If Government Village No obey and follow Regulation from Legislation will impact on a number implication juridical for government village. village said in a manner etymology taken from discuss Sanskrit that is deca (homeland, land birth or land origin). Big Indonesian Dictionary defines village are 1) a bunch house outside city which is unity; village; 2) hick or hamlet (in the sense of the area inland as against city); and 3) place; land; or area. According to Widjaja state that village as unity public law that has arrangement original based on right characteristic origins special. Base thinking in about Government Village is diversity participation, autonomy native, democratization and empowerment society.

Based on Law No. 6 of 2014 in Article 1 point 1 states that village custom or designation another name is unity public which law inside it have territorial boundaries that have authority For arrange as well as look after affairs governance, interests from public local initiative - based society , rights on origin suggestion or right tradition that has acknowledged as well as respected in system Government from the Unitary State Republic of Indonesia. From understanding on so understanding from village moment This No only limited as governing community himself own *self-governing community* (community that regulates himself alone), but also *local self - government* (government local). Equalization from villages and villages custom This based on consideration that villages and villages custom on basically do almost task same difference both of them only located to implementation right origins, especially in matter preservation social village custom, settings as well as management of customary territory, trial with case peace custom, maintenance peace as well as order public law custom, as well arrangement implementation government based on arrangement original. Beside That village custom own function in matter government, in matter finance village, in matter development village, in matter get facilitation and coaching from government Regency or City.

## **METHOD**

In writing This use approach juridical normative and approach empirical. Approach juridical normative is approach with method study rules or related norms with problem to be discussed. Approach grab intended for collect various regulation legislation, theories, and close literature relationship with problem to be discussed. Whereas approach empirical that is with research and collect the primary data obtained in a manner direct from object research, related and related tight with problem to be discussed.

## **RESULTS AND DISCUSSION**

Law No. 6 of 2014 in article 18 states that authority village covers from authority in field maintenance government village, in field implementation development village, in field coaching social village, as well in field empowerment public village based on initiative public village, rights origin as well as custom customs village. Law No. 6 of 2014 stated that objective from stipulated regulation village are:

1. Give respect and recognition on village that has There is with all diversity within \_ before and after formation of the Unitary State Republic of Indonesia;
2. Give clarity regarding status as well certainty law Village to in system state administration Republic of Indonesia for realize justice social for whole Indonesian people;
3. Preserving and advancing customs, culture and traditions public village;
4. Push exists initiative, movement as well as participation public village in development potential and assets from village for well-being together;
5. Forming government owned village attitude professional, efficient as well as effective, open and responsible answer;

6. Improve service public For inhabitant public village For speed up embodiment from well-being general;
7. Increase resilience social culture public village for realize public capable village look after unity social as part from resilience national;
8. Advance economy public Village as well as overcome gap development national;
9. Strengthen public Village as subject development.

Based on description above, then If We refer to in draft autonomy village clear different If compared to with autonomy in general, where in draft autonomy there is terms/words in submission affairs from government center to government area or from government level down. Whereas autonomy village is form recognition and obligation respectful government autonomy the original has owned village, far away before existence of the Republic of Indonesia. Autonomy village can interpreted as rights and obligations For organize and manage Alone affairs governance and interests public based on right origins and values social culture that exists in society For grow develop with follow development from village.

Law No. 6 of 2014 in article 1 point 10 states that finance village is all right as well as obligation the village in it can rated in form of money as well related goods in implementation rights and obligations from village. So that from understanding that has found on finance village definition compared to the law Number 17 of 2003 concerning state finances grammatical only lies in the replacement of the words "country" and " village ". Based on article 1 number 1 state finance includes all the rights and obligations of the state being assessed in form of money as well form related goods in implementation rights and obligations from that country. Article 71 paragraph (2) Law no. 6 of 2014 concerning right as well as the stated obligations in article 71 paragraph 1, article 71 paragraph 2 sources from income village:

- a) Revenue original Village
- b) Result of tax area and fees area regency or city
- c) balance fund finance central and regional received by the Regency or City
- d) Allocation from budget from the state budget
- e) Help from budget finance Province as well as the district budget or City
- f) Contribution or grant from party the third is not bind.

Help provided by the Provincial APBD as well as the district budget or City customized with ability from finance government the area concerned. Help given the planned for acceleration development Village. Source other possible income administered by the village originate from Village Owned Enterprises, village market management, management area tour scale Village, management mineral mine (no metals) and mines rocks that don't use tool heavy tool weight and source others who don't seller buy . Balancing funds received Regency /City Regional Government at least 10% (ten hundredths) after reduced with the Allocation Fund Special called Allocation of Village Funds. Article 26 paragraph (2) letter c jo. Article 75 paragraph (1) Law no. 6

2014 stated that Head Village have authority as holder power in management finance as well as village assets.

Management finance Village done with use mechanism budgeting level village through Budget Income and Spending Village, which consists on part income, spending, and financing Village, APBDesa (Draft Budget Income and Spending village) filed Head Village and then discussed jointly by the BPD (Deliberative Body). Village and results from discussion set budget income and spending village in each the year. Supervision as well as management finance village held internally as well external. Internally, the BPD (Deliberative Body Village) do supervision management finance village. Whereas in a manner external supervision and coaching in management finance village carried out by the government city or regency This confirmed in regulation legislation namely Law No. 6 of 2014 in article 115(g).

Arrangement management finance village in Law No. 6 of 2014 leaves a number question critical regarding the procedures for the process of preparation, discussion, approval, implementation, supervision as well as accountability related management finance village. it This because exists implementation provision about management finance embodied village to in form PP (Regulation Government) which was also not issued.

Implications Juridical Management Finance Village Implementation authority in management finance village demand responsibility for realize well-being implemented people in corridor Regulation Applicable laws. Substance management finance Village in Law No. 6 of 2014 which was carried out through Budget Income and Spending Village, raises consequence law for Head Village or where is the apparatus? they as executor finance village. In matter This Head Village must have ability in Compose each Budget Income and Spending Village at each year ago budget the filed to the Consultative Body Village. Beside it's also Chief Village as holder power in matter management finance Village, which where they demanded own skill in mechanism in procurement goods dnor service owned by Government in relation activity in sourced development the funds originate from state budget (APBN/APBD).

Intentional or negligence committed by the Chief Village so that management finance Village No in accordance with Applicable laws and regulations, then will raises consequences law Good penalty law administration nor penalty law criminal. BPD (Resultative Body). Village is required for have ability in matter inspect design budget income and spending village that has submitted by the head village local as well as ability in matter supervision management finance village. UU no. 6 of 2014 yet arrange mechanism discussion, validation, supervision as well as accountability management Budget Income and Spending Village. A number of matter important according to Decent writer made attention among them about Consultative Body function Village in validation and accountability Budget Income and Spending Village. Article 73 paragraph (2) states that Budget Income and Spending Village discussed only with Head Village as well as the Consultative Body Village. However There is good No only discussed but also included with agreement from consultative bodies village also with accountability in implementation budget income and spending village as set in Law No. 6 of 2014 which

inside it Not yet include regarding mechanism accountability budget income and spending village by head village. Should head village do reporting about accountability budget income and spending village to deliberative body village matter This important done in effort realize accountability in maintenance government village as well as realize transparency to all element public so that governance good village (*good governance*).

Implications juridical mechanism finance village as arranged Law No. 1 of 2014 raises obligation for Government District/City for allocate amount of funds for existing village in territory. If the allocation of village funds No provided by the district/city to society, government can do delay or cutting with cutting village funds. Obligation other is Government Regency/City prosecuted for do coaching and supervision to management finance village to use achieve good governance going to *good governance*.

Government village plays a very important role in realize government good village (*good governance*). According to Bank World *good governance* is maintenance management development Which solid and responsible answer in line with democracy and efficient markets, wrong avoidance allocation fund investment Which rare, and prevention corruption Good in a manner political nor administrative, run discipline budget as well as creation *legal and political frameworks*. According to UNDP itself give definition *good governance* as connection synergistic and constructive dian - between sectors private and public (*society*). Government that has good governance has 4 principles between others: 1. Accountability (obligations bear answer performance), 2. openness and transparency (public No only access A policy but also follow role in the formulation process), 4. Participation (community participate in activity No only in government general but also deep development).

By and large *good governance* with clean government, good *governance* become A paradigm new addin management development or administration in governance and management development. Government visualize himself become *agent of change* in public developing in a developing country. In this *good governance* No Again only government only, but also involving citizens, involving public as well as especially involve sector private sector also to be created conductive climate.

## CONCLUSION

Village is entity smallest from A where is the Indonesian government recognized and respected based on constitution. Existence village in a manner juridical poured in regulation Law No. 6 of 2014 concerning Village. Objective from development **village** is with increase well-being from public village as well as increase quality life as well as effort in matter countermeasures number poverty through method fulfillment need base community, development from potency economy local, development facilities and infrastructure village as well as utilization source Power nature and environment in a manner sustainable. Draft finance village with draft state finances, that is through mechanism Budget Income and Spending Village that consists from part income, spending and financing village, which is carried out by the Head The village and its tools are discussed together with the Consultative Body Village. Management finance village implicated juridical for Head Village and Consultative Body

Village For can compile, legitimize, implement, supervise and account for management finance village to use realizing good village governance (good governance). If it happens oversight or on purpose, then raises accountability Good in a manner administrative nor criminal. For Government Regency/City is obliged for allocate budget for finance village, as well do coaching and supervision to use achieve good village governance good governance.

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