



# **Juridical Review of Law Number 14 of 2008 concerning Public Information Disclosure on Transparency in Village Fund Management**

**Iis Mardeli**

Prodi Manajemen, Sekolah Tinggi Ilmu Ekonomi Trisna Negara  
 Jl. MP Bangsa Raja Gumalang 27, Kabupaten OKU Timur, Sumatera Selatan  
 \*[iismardeli@gmail.com](mailto:iismardeli@gmail.com)

| Article   | Abstract  |
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| <p><b>Keywords:</b><br/>         Public Information Disclosure;<br/>         Transparency;<br/>         Village Fund;<br/>         Juridical Study;<br/>         Accountability.</p> <p><b>Article History</b><br/>         Received: February 8, 2025;<br/>         Reviewed: March 13, 2025;<br/>         Accepted: March 22, 2025;<br/>         Published: March 30, 2025.</p> | <p>This study aims to analyze the juridical implementation of Law Number 14 of 2008 on Public Information Disclosure (PID Law) in promoting transparency in village fund management. The research employs a normative juridical method with statutory and conceptual approaches. The results indicate that the PID Law provides a strong legal foundation for village governments to uphold the principles of transparency, accountability, and public participation in managing public funds. However, its implementation at the village level still faces several challenges, including limited understanding among village officials, the suboptimal role of Village Information and Documentation Officers (PPID), and inadequate information infrastructure. Therefore, strengthening derivative regulations and enhancing the legal capacity of village apparatus are essential. The enforcement of public information disclosure principles is expected to create transparent, participatory, and accountable village governance in accordance with the ideals of good governance.</p> |

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## **INTRODUCTION**

The management of village funds is an important part of the implementation of village government which aims to improve the welfare of the community through the development and empowerment of the village community. Since the enactment of Law Number 6 of 2014 concerning Villages, the government has given extensive authority to villages to manage their finances and resources independently. However, in practice, there are still often various problems related to the lack of transparency and accountability in the management of village funds, such as delays in reports, budget abuse, and lack of public access to information on the use of public funds. This condition raises demands that the village fund management mechanism must prioritize the principle of public information disclosure.

As a legal basis, Law Number 14 of 2008 concerning Public Information Disclosure (KIP) provides guarantees to every citizen to obtain information from public bodies, including village governments. Article 3 of the KIP Law explains that the main purpose of this law is to realize a transparent, effective, efficient, and accountable state administration. In addition, Article 9 paragraph (1) requires public bodies to provide and announce public information on a regular basis, including financial statements and activities that use public funds. This provision shows

that the village government as part of a public body has a legal responsibility to disclose information related to the management of village funds to the community.

The principle of public information disclosure is also in line with the mandate of Law Number 23 of 2014 concerning Regional Government which emphasizes the importance of transparency in the implementation of government. In addition, the Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration Number 16 of 2018 concerning the Priority Use of Village Funds also emphasizes the importance of community participation and supervision in every stage of the use of village funds. Thus, the implementation of the KIP Law is a strategic legal instrument in encouraging the creation of good village governance, so as to create transparency, accountability, and public trust in the use of village funds.

A number of previous studies have shown that the application of the principle of public information disclosure has a significant influence on transparency and accountability in the management of village funds. Sari (2020) in his research in Sleman Regency explained that public information disclosure encourages increased community participation in supervising the use of village funds. Furthermore, Putra and Rahman (2021) found that the low legal literacy of village officials towards Law No. 14 of 2008 caused delays in the publication of village financial statements. Wulandari (2019) emphasized that the implementation of a digital-based village financial information system can strengthen the principle of transparency as mandated in the KIP Law.

Susanto (2022) researched the effectiveness of the implementation of the KIP Law in Lampung Province and found that villages that have Village Information and Documentation Management Officials (PPID) are more open in conveying public information. Hakim (2021) in his study in Banyumas Regency showed that public information disclosure contributes to a decrease in the level of misuse of village funds. Yuliani and Prabowo (2020) also highlight that regulatory support, such as Permendesa No. 16 of 2018, strengthens the legal basis for villages to implement transparency of public funds. Meanwhile, Nugroho (2023) stated that a combination of transparency and active community supervision can increase public trust in village governments. The results of the study show that the implementation of Law No. 14 of 2008 has a strategic role in realizing transparent and accountable village governance.

Comparative and applicable juridical studies on the implementation of Law No. 14 of 2008 in the context of village fund management, which have rarely been studied in depth from the perspective of village government administrative law. Different from previous research that highlighted the technical aspects of reporting or financial transparency in general, this study focuses on normative and empirical analysis of the relationship between the right to public information and the legal obligations of village governments in the management of public funds. In addition, this study also provides updates through the identification of regulatory gaps and the need to establish more specific derivative legal guidelines for village governments, in order to ensure that the implementation of public information disclosure runs according to the principles of good governance. Thus, the results of this research are expected to be able to make a theoretical contribution to the development of public administration laws as well as practical benefits for village governments in realizing transparent and participatory governance.

## RESEARCH METHODS

This study uses normative legal research methods with a statutory approach and a conceptual approach. The normative juridical approach is used because the main focus of this research is to analyze the legal norms contained in Law Number 14 of 2008 concerning Public Information Disclosure, as well as their relationship with Law Number 6 of 2014 concerning Villages, Law Number 23 of 2014 concerning Regional Government, and Regulation of the Minister of Villages PDRT Number 16 of 2018 concerning the Priority Use of Village Funds. With this approach, the research seeks to understand how the legal rules govern the obligations

of the village government in implementing public information disclosure, and the extent to which its implementation supports the principle of transparency of village funds.

The first stage in this study is the identification and inventory stage of legal materials, which includes primary, secondary, and tertiary legal materials. Primary legal materials include relevant laws and regulations, such as Law No. 14 of 2008, Law No. 6 of 2014, and derivative regulations. Secondary legal materials are obtained from the results of previous research, scientific journals, books, and opinions of legal experts relevant to the theme of public information disclosure. Meanwhile, tertiary legal materials are obtained from legal dictionaries and legal encyclopedias that are used to strengthen the interpretation of legal terms or concepts used in analysis.

The second stage is the analysis of legal materials which is carried out using a qualitative-descriptive analysis method. In this stage, all legal materials are systematically analyzed to find the compatibility between the applicable legal norms and the practice of their implementation in the field, especially in the context of village fund management. The research also examines the relationship between the community's right to obtain information and the legal obligation of the village government in providing public information in a transparent manner. The last stage is the drawing of conclusions and legal recommendations, where the results of the analysis are formulated into juridical findings that illustrate the effectiveness of the implementation of the KIP Law on the transparency of village funds, as well as proposals to improve regulations so that the principle of good governance can be realized at the village government level.

### **Research Framework**

1. **Legal Basis: Law No. 14 of 2008 concerning Public Information Disclosure**  
The first stage of the research departs from the analysis of the main legal basis, namely Law No. 14 of 2008, which is an instrument to guarantee the public's right to obtain public information. In the context of village fund management, this law is the main reference in determining the extent to which the village government is obliged to open access to information related to the use of the public budget. Articles 3 and 9 of the KIP Law are the focus in reviewing the obligations of the village government on the principles of transparency and accountability.
2. **Legal Principles: Transparency, Accountability, and Participation**  
The second stage focuses on normative values that are the foundation for the implementation of public information disclosure. Transparency means providing open access to information to the public; accountability means that the village government must be able to account for the use of public funds; and participation means involving the community in the process of planning, implementing, and supervising village funds. These three principles are studied as a measure of the effectiveness of the implementation of the KIP Law at the local level.
3. **Implementation at the Village Level**  
The third stage analyzes the empirical practice of the implementation of the KIP Law in the village, which includes the establishment of the Village Information and Documentation Management Officer (PPID), the provision of public information boards, the publication of financial statements, and the involvement of the community in village deliberative forums. This study assesses how the village government implements the transparency mechanism, as well as the administrative obstacles, human resources, and legal understanding faced.
4. **Juridical Analysis**  
The fourth stage is the core of the research, where a normative analysis of laws and regulations and their implementation practices is carried out. This analysis compares the written legal norms with the reality of implementation in the field. The research identified the effectiveness, overlapping regulations, and potential legal gaps that can hinder the

implementation of information disclosure in villages. This approach shows the relationship between legal theory and the administrative practice of village government.

## 5. Legal Findings and Recommendations

The last stage is the preparation of findings and legal recommendations. Based on the juridical analysis, this study proposes strategic steps such as the establishment of guidelines for the implementation of information disclosure at the village level, strengthening the function of Village PPID, and improving the legal literacy of apparatus and the community. The final result is expected to be a conceptual model for strengthening the transparency of village funds based on the law of public information disclosure, towards transparent, participatory, and integrity village governance.

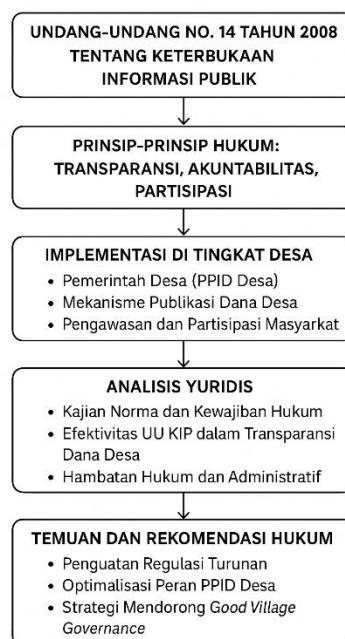


Figure 1. Research Framework

## DISCUSSION

### Research Results

The implementation of Law Number 14 of 2008 concerning Public Information Disclosure (UU KIP) is one of the important pillars in realizing good governance at the village level. Through this regulation, every public body, including the village government, is required to open access to information to the community as a form of public responsibility and accountability. The principle of transparency regulated in the KIP Law is not only administrative, but also contains legal values that guarantee the constitutional right of citizens to know the use of public funds. In the context of village funds, information disclosure is a fundamental aspect to avoid potential budget abuse, strengthen public trust, and increase the effectiveness of equitable and participatory village development.

In practice, the implementation of the KIP Law at the village level still faces a number of challenges. Based on the findings of previous research, as stated by Putra and Rahman (2021) and Susanto (2022), the main obstacle lies in the low capacity of human resources within the village apparatus and the suboptimal function of the Village Information and Documentation Management Officer (PPID). In addition, the limitations of public information infrastructure, such as the absence of a digital publication system or regularly updated information board, also hinder public access to village financial reports. This condition shows that although normatively the KIP Law has provided a strong legal basis, empirically its implementation still requires

strengthening derivative regulations, improving the competence of the apparatus, and more effective institutional support.

Therefore, strategic steps are needed to strengthen the implementation of the principle of public information disclosure in the management of village funds. The village government must build an integrated disclosure system through technology-based information management, the preparation of SOPs for village fund transparency, and increasing the legal awareness of village officials on the obligation of public disclosure. In addition, the role of the community in supervision and active participation needs to be expanded, in accordance with the mandate of the Village Regulation of PD'TT Number 16 of 2018. With the synergy between legal regulations, apparatus awareness, and community participation, the principle of public information disclosure can be realized effectively, so that the management of village funds is not only administratively transparent, but also fair, participatory, and accountable in village government practices.

### **Research Studies**

The results of the study show that the implementation of Law Number 14 of 2008 concerning Public Information Disclosure (UU KIP) at the village level has provided a strong legal basis to encourage transparency in the management of village funds. The village government normatively has a legal obligation to open access to public information as stipulated in Article 9 paragraph (1) of the KIP Law, which requires public bodies to provide and announce public information periodically. In the context of village fund management, this obligation includes the publication of financial statements, details of the use of funds, and development activities funded by the APBDs. Based on observations and literature studies, the application of this principle of openness has been shown to increase public awareness of their right to supervise the use of public funds, thereby creating stronger social control over village governments.

However, the results of the study also found that the implementation of the KIP Law has not been fully optimal in most villages. The main obstacle lies in the institutional aspect and the capacity of human resources. Many village governments have not formally formed Village Information and Documentation Management Officials (PPID), even though this institution has a central role in ensuring the smooth operation of the information disclosure mechanism. In addition, the low understanding of village officials of public information disclosure regulations has led to a lack of initiatives to proactively disseminate information. The limitations of information technology infrastructure also hinder the implementation of digital-based disclosure, so that most information is still manual and not easily accessible to the public. This condition shows that there is a gap between legal norms and the reality of implementation in the field.

In general, the results of this study confirm that the effectiveness of the implementation of the KIP Law in increasing the transparency of village fund management is highly dependent on the commitment of the village government and the support of more specific derivative regulations. Technical guidelines are needed that regulate minimum standards for information disclosure in villages, including procedures for publishing financial data, information submission times, and public complaint mechanisms. In addition, community involvement must be facilitated through village deliberative forums and easily accessible public information media. Thus, the results of this study conclude that the implementation of the KIP Law has a strong potential to realize transparent, participatory, and accountable village governance, as long as it is supported by a strong institutional system, capacity building of apparatus, and regulatory synergy between the central and village governments.

### **Legal Implications**

The legal implications of the implementation of Law Number 14 of 2008 concerning Public Information Disclosure (UU KIP) on the transparency of village fund management show that village governments have an imperative legal responsibility to provide, manage, and convey public information openly to the community. Based on the provisions of Article 7 paragraph (2) of the KIP Law, every public body is obliged to build and develop an information system that ensures the availability and accessibility of public information. This means that the village government not only has moral obligations, but also legal obligations which, if ignored, can cause legal consequences, including administrative and criminal sanctions as stipulated in Article 52 of the KIP Law. Thus, public information disclosure is an integral part of the principles of good governance that must be implemented in village financial governance.

From the perspective of state administrative law, the implementation of the KIP Law emphasizes that villages as public bodies are under the principle of transparency and accountability as stipulated in Law Number 30 of 2014 concerning Government Administration. When the village government denies or closes access to public information, such actions can be categorized as a form of maladministration that violates the community's right to information. Therefore, the mechanism of the Village Information and Documentation Management Officer (PPID) is a legal instrument that must be formed to carry out the function of openness in a legal and structured manner. PPID Village is in charge of ensuring that every information related to village funds such as work plans, budget realization reports, and development results can be accessed by the community easily, both through information boards, village websites, and public deliberation forums.

Furthermore, the legal implications of this study show that the implementation of the KIP Law can strengthen the function of public supervision and the rule of law at the village level. Public information disclosure creates legal space for the community to actively participate in the village development process and demand accountability in the event of misuse of public funds. This is in line with the spirit of Law Number 6 of 2014 concerning Villages, which places the community as the main subject of development and supervision. Thus, public information disclosure is not only an administrative obligation, but also a preventive legal mechanism to prevent corruption, increase public trust, and strengthen the legal legitimacy of village government. The enforcement of the principle of public information disclosure is expected to be a solid legal foundation in building transparent, participatory, and integrity village governance.

## CONCLUSION

Based on the results of the study that has been carried out, it can be concluded that Law Number 14 of 2008 concerning Public Information Disclosure (UU KIP) has a very important role in realizing transparency and accountability in the management of village funds. This regulation provides a clear legal basis for the community to obtain public information while requiring the village government to provide information related to the use of public funds. The implementation of the principle of openness as stipulated in the KIP Law is an effective legal instrument in strengthening the social supervision system, preventing budget abuse, and increasing public trust in the implementation of village government. The results of the study also show that the implementation of the KIP Law at the village level is not fully optimal. The main obstacle lies in the low understanding of village officials towards information disclosure regulations, the lack of the formation of Village Information and Documentation Management Officials (PPID), and the limited supporting facilities and infrastructure such as digital-based publication systems. This condition causes the implementation of public information disclosure in many villages to be still a formality and has not touched the substance of transparency as mandated by law. Thus, there is a gap between legal norms and empirical implementation in the field that needs to be addressed immediately through institutional reform measures and increasing the legal capacity of village officials. There is a need to strengthen derivative

regulations and operational policies at the village level that specifically regulate the mechanism for public information disclosure in the management of village funds. The village government must ensure the disclosure of financial data through information media that is easily accessible to the public and involves residents in the process of planning, implementing, and supervising the village budget. With the application of the principle of effective openness and based on the law, it is hoped that the management of village funds can run in a transparent, participatory, and accountable manner, thereby realizing village governance with integrity and in accordance with the principles of good governance.

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