



The Legal Review of the Budgeting Mechanism for Village Funds for Sustainable Development Programs

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ABSTRACT

This research aims to analyze in depth the mechanism of village fund budgeting in the context of sustainable development programs. The research method used in this study is normative juridical, the mechanism is in achieving sustainable village development goals and identifying the obstacles and challenges faced. As a result, some of the results of development projects became stalled and had an impact on the preparation of subsequent planning. The results showed that the utilization and supervision of information technology had a positive impact on the accountability of village resource management. Thus, it is expected that the management of village funds can be more effective and equitable development can occur.

INTRODUCTION

As we see now not only the level of poverty, but also natural disasters, climate change, and financial crises, these become sustainable development issues that are currently a big challenge with development integration. Currently, villages play an important and strategic role, not only because of the large population but also because villages are able to contribute in determining the social and economic order (Rahadian, 2016). In this case, economic development based on natural resources that does not pay attention to aspects of environmental sustainability will have a negative impact on the environment itself, unsustainable natural resource-based economic development has had a negative impact, the concept of sustainable development has long been a concern of experts but its implementation at the village level often faces obstacles. The existence of villages has been recognized since the Dutch colonial period, studies on the evolution of the role of villages in the context of sustainable development are still limited, in this case the role of the government is very important to allocate funds for this program, the government must also step in to help provide infrastructure to support village development.

In other words, economic development that does not pay attention to the ability of natural resources and the environment will cause future development problems, actually the concept of sustainable development has long been a concern of experts. In addition, there needs to be awareness from community institutions to be actively involved in the planning and implementation of development, as well as regular monitoring and evaluation of the plan so that there is no misuse of the budget. To ensure sustainability in development, it is necessary to sacrifice the needs of future generations in natural resources. However, the term sustainability only emerged a few decades ago, in this case that economic growth would be severely limited by the availability of natural resources. The existence of villages was recognized before Indonesia's independence, namely during the Dutch colonialism, one of the proofs can be seen from the regulations issued by the Dutch East Indies government in 1854 concerning the "Regeeringsreglement" which in article 71 (article 128.I.S.) villages are referred to as "Inlandsche Gemeenten" which have the right to regulate and manage their own households which are guaranteed directly by the Governor General. (Herdiana, 2020)

THEORETICAL REVIEW

Development theory

This theory emphasizes development that meets the needs of the current generation without compromising the ability of future generations to meet their needs. In the context of village funds, this theory can be used to analyze the extent of programs that can be funded by village funds to aim for sustainable development.

H1: The higher the level of transparency in village fund budgeting, the higher the success rate of sustainable development programs.

Bottom-up theory

This theory emphasizes the importance of community participation in the development process. In the context of village funds, this theory can be used to

analyze the extent to which village communities are involved in the planning and implementation of development programs.

H2: The higher the level of community participation in the planning and implementation of the village fund program, the higher the success rate of the sustainable development program.

Ecological theory in development

This theory emphasizes human ecology and the theory of carrying capacity is relevant to understanding the entanglement between villages and their environment, seeing humans as an integral part of the ecosystem. Development must consider human dependence on nature and the impact of human activists on the environment.

Natural resource governance theory

This theory emphasizes that natural resources that are common and open for access by many people, require effective governance mechanisms to prevent overexploitation that tends to individuals to overexploit common resources because there is no incentive for conservation.

METHODOLOGY

The method used in this research is the normative juridical research method, which is based on a study of the application of existing rules in positive law, in this case in the form of a study of articles of legislation regarding village development. The data in this research is secondary data consisting of primary legal materials and secondary legal materials, which can be explained as follows: First, primary legal material, which is a type of legal material that has validity and binding force in the form of legislation, which in this study consists of the Village Law as the basis for the main study and Minister of Home Affairs Regulation Number 114 of 2014 concerning Village Development Guidelines (hereinafter abbreviated as Permendagri concerning Village Development Guidelines).

Second, secondary legal materials which are types of legal materials in the form of text documents containing views or opinions of legal experts such as books and journals that are considered relevant to this research, this research also uses other documents outside legal norms in the form of books journals and other relevant references, especially regarding concepts and views on village development.

RESEARCH RESULTS AND DISCUSSION

Given that so far the existing regulations in the village seem to be underestimated. Therefore, regulations on village regulations are made so that their existence in the legislation is increasingly recognized. One of them is Law No. 6/2014 which regulates village regulations. The existence of norms governing this strengthens the existence of village regulations, as well as efforts to strengthen them in the constitutional system of the Republic of Indonesia. (Alkalah, 2016). The existence of regulations that provide opportunities for villages to organize village development in fact does not fully authorize villages

to make independent decisions at the local level, the local government still has a role even though village development is no longer part of the delegation of local government authority. The existence of local government interference in village development ultimately makes the village busy in administrative affairs and the implementation of programs originating from the government and local governments, thus ultimately forcing the village to submit and become an extension of the local government that is preoccupied with the affairs of supra-village organizations when reviewed carefully, village regulations from time to time undergo changes. In general, the Village Law has constructed the authority of village development planning in which the village government and the community have a say in determining the direction of village development planning.

The village autonomy policy, in addition to authorizing the village government to manage its own households, also requires the ability of the autonomous village to independently finance development in the village. This means that the village government must be able to explore its own sources of income by utilizing existing resources in its area or conducting other efforts as regulated in the law, as well as in article 114 of government regulation number 43 of 2014 concerning the implementing regulations of law number 6 of 2014 concerning villages which regulates village development planning. In the preparation of village development planning, the village government is obliged to organize village development planning meetings involving the village community, because community participation is very important so that development planning is in accordance with the real needs of the village community.

Based on Government Regulation Number 43 of 2014, the allocation of village funds sourced from the State Budget which is intended for villages that are transferred through the district or city revenue and expenditure budget and used to finance governance, development implementation, community development, and community empowerment, the purpose of providing village fund allocation assistance is to:

1. Supporting village government operations.
2. Tracking poverty and reducing social inequality.
3. Improving village-level development planning and budgeting and community empowerment.
4. Improving rural infrastructure development.
5. Improving the practice of religious, social, cultural values in order to realize social improvement.
6. Improving security and order.

The implementation of development is planned in advance by involving the village community, which begins with the process of preparing the Village Government Work Plan (RKP Desa) document. The village RKP will contain several stages, namely:

Preparation Stage

This is the stage of activities to review the Village Medium-Term Development Plan (RPJM) document, namely by reviewing and re-evaluating the previous year's Village Government Work Plan (RKPDesa) document. This activity involves analyzing data and verifying data in the field if there is a lack of necessary data. There is interaction between the village government and the community and this is a must for the village government to do, in accordance with the provisions of Law Number 6 of 2014 concerning Villages, which requires every implementation of village governance and development to involve the community. Thus, legal awareness is very important to be implemented by the village government.

Implementation Stage

The next stage in the implementation of village development is the implementation of development planning that will be carried out in accordance with the planning program, which is called the preparation stage. Involving the village community at this stage is very important, because the role of the community in planning and implementing development will be successful as expected. Ensuring that accurate data is obtained, materials that will be used in village development and as the basis for the Village Government Work Plan (KPD) will be selected. There is a mechanism known as deliberation under the name of village development. Data obtained with absolute certainty can be used to determine the priority scale and can also be used to determine how to use the basis to reduce bias. With absolute certainty, it can be used to determine the priority scale and can also be used to determine how to use the basis to reduce bias. The results of the deliberation become a joint working document and are agreed upon by the village head, so that the continuation of village development projects is legal in accordance with the existing agreement. The results of the deliberation are a joint working document and agreed upon by the Village Head, so that the continuation of the village development project is legal in accordance with the existing agreement.

Socialization Stage

The next stage is the socialization stage, this stage is very important because all the contents of the Village Development Planning document must be socialized to the community so that the community can understand the details of the contents of village development planning that will be poured into the Village Short-Term Development Plan (RPJMP-Des), Medium-Term Development Plan (RPJM-Des) and Long Development Plan (RPJP-Des). In this case, village development will run well if the socialization and content of the program stages that have been prepared are well understood by the community and in the end the community participates directly.

Through these stages, the implementation of village development with these allocations can run well if the community participates in the need for community representatives to be present in this case so that their input is objective and the needs in preparing the Village Government Work Plan. The prioritization of

activities to be implemented will be sourced from the Village Budget (APB-des), whether sourced from Village Original Income (PA Desa), Village Fund Allocation (ADD), village/community self-help funds, and other sources of legitimate opinion in accordance with applicable laws and regulations.

This has been written in Law Number 32 of 2004 concerning regional autonomy to encourage the implementation of the decentralization system as a state development effort. The granting of the widest possible regional autonomy means granting authority and discretion to the regions to manage and utilize resources optimally. The village is a unit of government system, therefore the central government gives the authority to organize government and development in the region. As an effort to support the creation of regional autonomy, the central government provides a special budget budgeted in the Regional Budget (APBD) for the development of rural areas in the form of Village Funds. (Anggraeni & Yuliani, 2019)

Although Article 68 Paragraph (1) of Law No. 6/2014 on Villages regulates the rights of the village community, especially in terms of village community participation. The article states that the Village Community has the right to request and obtain information from the Village Government and supervise the activities of the Village Government, the implementation of Village Development, the guidance of the Village community, and the empowerment of the Village community; obtain equal and fair services; convey aspirations, suggestions, and opinions orally or in writing responsibly about the activities of the Village Government, the implementation of Village Development, and the empowerment of the Village community; choose, be elected, and / or determined to be: Village Head; Village Official; Member of the Village Consultative Body or Member of the Village Community Institution and receive protection from disturbance of peace and order in the Village.

Reasons for Strengthening Women's Participation in Village Development

In the constitutional regarding the participation of women in terms of village development can be seen through the political direction of the law in Article 27 Paragraph (1) of the 1945 Constitution of the Republic of Indonesia which explains that "All citizens are equal before the law and government and shall uphold the law and government with no exception." Currently, the constitution of the Republic of Indonesia has set the direction of legal politics towards the protection and equal treatment of men and women. Another constitutional foundation that supports gender equality efforts is in Article 28-I Paragraph (2) of the 1945 Constitution of the Republic of Indonesia which explains that "Everyone has the right to be free from discriminatory treatment on any basis and has the right to protection against discriminatory treatment".

Based on the above explanation, it can be said that in terms of the scope of those affected by the results of development decisions or processes, everyone is involved in the process of village development projects. There is no distinction between certain genders that are covered in the development process. This can be seen in the respondents' answers, which all answered "yes" that everyone was involved, especially women. In terms of equality and partnership, it is known

that there is equality and partnership in every process to build dialog without taking into account the gender and structure of each party in village development efforts. This is in accordance with the respondents' answers.

Factors that Encourage and Hinder Women's Participation in Village Development Towards Gender Mainstreaming that is Justice

If existing village institutions are able to fulfill village development goals well, efforts to increase women's participation can be made. If the government creates and finds ways or means for people to participate.

In addition, it is important to remember that development is done for the benefit of the public, not for the benefit of government officials. Therefore, the public should be involved in development projects undertaken by government agencies from planning, implementation, monitoring, and utilization of results. This kind of public dependency, in the long run, can be regulated to reduce irregularities, corruption, and acts of freedom of public institutions. This is what is called trust, accountability, and at the same time the implementation of public participation. (Budoyo & Hardiyanti, 2021).

Factors that can encourage women's participation in village development include:

1. Togetherness, in this case what is meant by the value of togetherness means that participation grows through consensus and a shared vision, ideals, hopes, purpose and need each other. The regulatory process that occur in the community will grow through the togetherness of the plan, organizing and controlling in the implementation of an activity.
2. Growing from Below, initiatives should arise from, by, and for society as a lifelong learning process. In other words, participation is a bottom-up process of institutionalization, where various experiences that occur are used as input in development of the organization of an activity.
3. Trust and Openness, the keys to successful participation are foster and build relationships based on mutual trust and openness. Experience has shown that a process of participation move, then various improvement efforts will occur quickly

The purpose of a state based on law is to avoid special arbitrariness in the actions of the authorities, including the actions of the community in accordance with the goals of the life of the nation and state of a country. According to *Jimly Asshidiqhi*, the idea of the rule of law was built by developing the legal device itself as a functional and equitable system. (Dimar Simarmata, 2019). In the explanation of the next point, the intended spatial structure is the arrangement of settlement centers and a network system of infrastructure and facilities that function as support for the socio-economic activities of the community which hierarchically have a functional relationship. While the spatial pattern is the distribution of spatial designations in an area which includes spatial designations for protected functions and spatial designations for cultivation functions.

With this, funds are allocated from the district/city Regional Budget (APBD) to be channeled to the villages. The role of women in village development, particularly in the context of village autonomy and the implementation of development programs involving the community is regulated

in Law No. 6/2014. This analysis highlights the importance of women's participation in various stages of development, from planning to implementation. The main points of village autonomy are contained in Article 27 Paragraph (1) of the 1945 Constitution of the Republic of Indonesia. The presence of the Village Law, which emphasizes the authority of village governments to plan and manage development at the local village scale, certainly positions the spatial planning process as a significant part of development planning. Therefore, the question arises as to how far the spatial planning position of the village can be justified when the Spatial Planning Law does not regulate the authority of the village government to make spatial planning within the scope of the village. The principles of regional autonomy are democratization and justice, attention to the potential and diversity of the region, compatibility of central and regional relations, increasing regional independence by placing broad and complete regional autonomy in the district or city. Discretion is limited to provincial regions as well as provincial regions and villages are placed in the recognition of original autonomy. Thus, the regulation of the village government has experienced a paradigm shift, especially in terms of authority. The central government and regional governments, as understood, no longer intervene directly, but provide guidelines, guidance, training or learning. In order to empower the village government, it is expected that a strong and independent village government can be realized. One of the tasks of the village government in the implementation of development is to foster community organizations in the village so that they can function sustainably in the participatory development planning process. The authority of the village government in fostering community life is one of the most important elements in the development process as well as community empowerment. The aim is that the community members who are members of community organizations know and understand what to do and can raise their awareness to participate actively in every development implementation and management.

From the results of the above research that the implementation of development programs involving the community must be carefully monitored by the local government so that there is no misuse of funds as in the discussion, here I have presented a comprehensive overview of the current challenges of sustainable development, especially related to the unsustainable exploitation of natural resources, there are several points including the strategic role of villages that support the view that villages have a crucial role in sustainable development villages are often the frontline in dealing with climate change and environmental crises.

CONCLUSIONS AND RECOMMENDATIONS

Sustainable development at the village level is the key to achieving inclusive and equitable development by integrating economic, social and environmental aspects and actively involving the community, villages can be the drivers of sustainable development in Indonesia we must know the importance of sustainable development, especially in the context of villages such as poverty issues, natural disasters, climate change, and financial crises are increasingly complex and interrelated into a major challenge in development, villages also have

great potential in development not only in terms of population but also as the smallest unit capable of contributing to social and economic challenges, economic development based on natural resources without regard to environmental sustainability will cause long-term negative impacts and threaten the sustainability of development the concept of sustainable development has long existed but has only become a serious concern in the last few decades. Unsustainable economic growth will be limited by the availability of natural resources, villages have been recognized as an important unit of government since colonial times with the right to autonomy in managing household affairs.

It should also be noted that development at the village level needs to integrate economic, social and environmental aspects. This can be done through participatory development planning and involving village communities in decision-making and also the government needs to provide support in the form of training, funding and access to information to increase the capacity of villages to manage natural resources in a sustainable manner, the use of appropriate and environmentally friendly technology can help villages increase agricultural productivity, manage waste, and utilize the latest energy. Efforts should also be made to increase public awareness of the importance of sustainable development and encourage active participation in environmental conservation efforts. Further research is needed to understand the dynamics of development research at the village level and develop more relevant and sustainable development models.

ADVANCED RESEARCH

Issues such as poverty, natural disasters, climate change, and the financial crisis are increasingly complex and interrelated to become a major challenge in sustainable development. This makes villages have great potential in sustainable development, not only in terms of population size but also as the smallest unit capable of contributing to the social and economic order. The importance of economic development that relies on the exploitation of natural resources without regard to environmental sustainability will cause long-term problems and hamper sustainable development and also economic growth that is not limited by the availability of natural resources, The integration of sustainable development in development planning can help identify national priorities that are in line with global goals and can also ensure that each development program contributes to the achievement of sustainable development goals. The positive impacts include inclusive economic growth increased community welfare and environmental protection, villages play an important role in sustainable development villages are able to contribute in determining the social and economic order can be an effective model in the implementation of sustainable development villages based on natural resources that do not pay attention to aspects of environmental sustainability will have a negative impact on the community environment. Thus, the integration of sustainable development not only treats a paradigm shift in development policies and practices but also treats increasing public awareness and participation as well as the utilization of sustainable technology. One of the main challenges is the lack of understanding and awareness of the importance of sustainable development among policy

makers and the community. Therefore, socialization and education efforts regarding sustainable development must be continuously improved.

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