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## Community Participation in Supervising Village Financial Management

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### Abstrak

*Hak masyarakat adalah hak atas informasi publik dan diatur dalam Undang-Undang No.14 Tahun 2008 tentang Keterbukaan Informasi Publik. Penelitian ini bertujuan menjawab hak masyarakat dalam partisipasi mengawasi pengelolaan keuangan desa serta langkah hukum yang dapat diambil jika pemerintah desa tidak memenuhi hak tersebut serta dalam pengawasan pengelolaan keuangan desa. Metode normatif diterapkan pada penelitian ini dengan pendekatan perundang-undangan dan konseptual. Hasil penelitian menunjukkan bahwa hak masyarakat dalam pengawasan pengelolaan keuangan desa diatur khusus pada Peraturan Menteri Dalam Negeri No.73 Tahun 2020 yang meliputi 6 aspek. Masyarakat desa juga dapat melakukan upaya hukum jika hak mereka tidak dipenuhi.*

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### Abstract

The right of the community is the right to public information, which is regulated in Law No.14/2008 about Disclosure of Public Information. This research aims to answer the rights of the community in participating in supervising village financial management and the legal steps that can be taken if the village government does not fulfill these rights and in supervising village financial management. This normative research using statutory and conceptual approach. This study shows that the rights of the community in supervising village financial management are specifically regulated in the Minister of Home Affairs Regulation No.73/2020, which includes 6 aspects. In addition, village communities can take legal action if their rights are not fulfilled.

## INTRODUCTION

"The State of Indonesia is a State of law" is stated in Article 1 Paragraph 3 of the Republic of Indonesia's 1945 Constitution.<sup>1</sup> The idea behind a rule of law evolving into a contemporary, democratic rule of law is that the state must involve people in matters pertaining to the state.<sup>2</sup> The welfare state doctrine, which encourages the state to take greater responsibility for community rights and make diverse efforts to bring happiness and prosperity to the entire community,<sup>3</sup> is among the foundations of the contemporary legal state. All Indonesians must benefit from prosperity, which can only be achieved through a central and regional government focus and reform that demands decentralization, the transfer of power from the federal government to regional governments so that the latter can exercise maximum authority over their own territories (regional autonomy). without the very powerful central government's (centralization) direct intervention.<sup>4</sup>

The Republic of Indonesia's 1945 Constitution establishes a hierarchy of regional governments. This law recognizes the right of villages, or other names for legally recognized communities with boundaries, to govern and manage their own affairs as broadly as possible within the boundaries of the Unitary State of the Republic of Indonesia. Village government administration is positioned below regional government, specifically under the district or city.<sup>5</sup> The Republic of Indonesia's 1945 Constitution and its values of democracy, justice, broad autonomy, accountability, equality, and regional variety have prompted numerous changes to the regulations governing villages within the regional government. The latter region is regulated by Law of the Republic of Indonesia Number 23 of 2014 regarding Regional Government, which aims to accelerate the realization of community welfare<sup>6</sup>. On the other hand, laws pertaining to villages are governed by Republic of Indonesia Law No.6/2014. This is necessary because each village has the right to self-governance, meaning that it should be able to handle its own affairs as much as possible without interference from the government. both local and national government (autonomy of villages).<sup>6</sup> As with regional autonomy, village autonomy will function well and efficiently if the community has finances (fiscal decentralization).<sup>7</sup>

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<sup>1</sup>The 1945 Constitution of the Republic of Indonesia .

<sup>2</sup> Nadlirun, *Getting to Know Democracy in Indonesia Closer* (PT Balai Pustaka 2012). [ 6 -7].

<sup>3</sup> Ridwan HR, *State Administrative Law* . (Rajawali Pres 2014). [4].

<sup>4</sup>Muhammad Akbal, ' *Harmonization of Authority Between Central and Regional Governments in Implementing Regional Autonomy*' , (2016), 11 Journal of Supremacy. [99-100].

<sup>5</sup>Josef Mario Monteiro, *Basic Understanding of Regional Government Law*. (Pustaka Yustisia 2016).[ 121].

<sup>6</sup> Law of the Republic of Indonesia No.6/2014 concerning Villages.

<sup>7</sup>Sadu Wasistiono, *Village Development Prospects* . (Fokusmedia 2006). [107].

The purpose of village finance is to fund public services improvement, community development, empowerment, and government administration. The government provides village funds, which are a component of local finances, in an effort to guarantee that every village develops into an independent and autonomous community. Village funds are money from the State Revenue and Expenditure Budget designated for villages, as defined by Law No.6/2014 respecting Villages. The size of the funding the town received, according to Antonius and Abdul, raises questions about whether the village is prepared to handle its finances well.<sup>8</sup> Thus, oversight of village finances truly requires the cooperation of all village members.<sup>9</sup> Planning, execution, management, reporting, and accountability are the first steps toward establishing sound financial and governmental governance (good governance). The Regulation of the Minister of Home Affairs of the Republic of Indonesia No.73/2020 about Supervision of Village Financial Management contains the judicial supervision of village financial governance. This regulation separates the category of supervision into two forms: internal village government supervision and external village government supervision. One of them is direct external oversight by the village community, which takes the form of the community's right to information about village finances and the ability to report to the village government any administrative or significant infractions in the village's financial management. Aside from that, the Law of the Republic of Indonesia No.6/2014 concerning Villages gives the community further legal room to engage in the oversight of village financial governance. Some examples of this are found in Articles 68 Paragraph 1, Article 4 Letter D, and Article 3 Letters H and J.

The right to information is a human right, and openness of public information is a crucial feature of a democratic state that respects the sovereignty of the people to achieve good governance, according to Law of the Republic of Indonesia No.14/2008 about Openness of Public Information.<sup>10</sup> Kristo claims that the Village Consultative Body is the only entity responsible for overseeing village financial management, with very little community involvement. (BPD).<sup>11</sup> In the meantime, the Ombudsman claims that fraud in village finances happened as a result of the village

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<sup>8</sup>Antoius Galih Prasetyo and Abdul Muis , *'Village Financial Management Post Law no. 6 of 2014 Concerning Villages: Potential Problems and Solutions'* , (2015), 13 Decentralization JournalI. [19].

<sup>9</sup>Minister of Home Affairs of the Republic of Indonesia, Regulation of the Minister of Home Affairs of the Republic of Indonesia No.73/2020 about Supervision of Village Financial Management

<sup>10</sup> Law of the Republic of Indonesia No.14/2008 about Openness of Public Information.

<sup>11</sup> Kristo Relianus, 'Problems in Village Financial Management', (POS-Kupang.com, 2016), < <https://kupang.tribunnews.com/2016/04/08/problem-pengelolaan-keuangan-desa>> accessed 4 March 2022.

government's lack of transparency to the community regarding the Village Revenue and Expenditure Budgets (*APB Desa*) and the community's lack of involvement in village financial governance oversight.<sup>12</sup> The State of Bangladesh has been successful in managing local finances, namely the participation of local communities in supervision by providing access to information through leaflets and billboards and there are adequate complaint services. The State of Indonesia should be able to follow Bangladesh's lead by strengthening the supervision carried out by village communities.<sup>13</sup>

Regarding these viewpoints, it is frequently discovered that the village government lacks transparency and openness when it comes to providing the community (public) with the information they request. Even though hierarchical laws and regulations have regulated and validated the community's involvement in village financial oversight within the framework of a democratic rule of law, the community still faces oversight challenges and the government's lack of openness or transparency in providing the community with information regarding policy, finances, and administrative services. The community is not involved in overseeing village financial governance because the village administration is not given information about village financial management. This affects how the village government uses its resources or abuses its power.<sup>14</sup>

The study's research issue, given the background material mentioned above, is defining community rights regarding participation in village financial management oversight. And in the case that the village government violates its duty to give citizens the authority to supervise the town's financial management, what legal recourses does the community have? Finding and assessing the community's rights to participate in the management of the village's finances, as well as identifying and assessing the legal options available to the community in the event that the village government violates these rights, are the main goals of this study.

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<sup>12</sup>Darius Beda Daton, 'Supervising Village Funds', (Ombudsman of the Republic of Indonesia 2022), <<https://ombudsman.go.id/article/r/pwkinternal--mengawasi-dana-desa>> accessed 4 February 2022.

<sup>13</sup>Rachma Aprilia and Elvia Rosantina S, ' *The Role of the Community in Supervising Village Funds* ', ( 2020) , 5 *Indonesian Treasury Review* : Journal of Treasury, State Finance and Public Policy. [62].

<sup>14</sup> Mohammad Herli and Hafidhah, ' *The Role of Community Supervision on Village Financial Management in Realizing Accountability in Villages* ', (2017), 7 "PERFORMANCE" Journal of Business and Accounting. [45].

## METHOD

This research methodology is using normative research , which gathers evidence based on legal principles to support arguments about the legality of issues pertaining to the creation of community rights and community-led legal initiatives to oversee village finances. applicable laws and the legal basis for how the issue in this research should be resolved. The main legal materials used in this research, which uses both a statutory regulation approach and a conceptual approach, are the Republic of Indonesia's 1945 Constitution, Law No. 39/1999 about Human Rights, Law of the Republic of Indonesia No.14/2008 about Openness of Public Information, Law of the Republic of Indonesia No.6/2014 regarding Villages, Regulation of the Minister of Home Affairs Number 20 of 2018 about Village Financial Management, and Regulation of the Minister of Home Affairs No.73/2020 about Supervision of Village Financial Management. Examples of secondary legal materials used in this study are expert opinions, legal theory, previous research that supports this study, the internet, journals, and scientific papers. The analytical method used is a qualitative one that combines in-depth research and deductive conclusion analysis.

## DISCUSSION AND ANALYSIS

### **Community Rights Formulation for Involvement in Village Financial Management Oversight**

Since humankind and/or society are gifts from God Almighty from the moment of their birth, all people have intrinsic human rights that must be upheld, respected, and defended. These rights cannot be diminished or taken away by other people.<sup>15</sup> In order for the assurance of fundamental rights to be put into practice and have a legal framework, there must be legal certainty in the nature of legality based on the rule of law. In the event that the village government fails to uphold these rights, the village community may file objections with the court.<sup>16</sup> Article 28 letter f of the 1945 Constitution of the Republic of Indonesia outlines community rights, saying that "everyone has the right to seek, own, store, process, and convey information by using all kinds of channels available," as well as the right to communicate and obtain information to develop their personal and social environment.

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<sup>15</sup>Mansor Faqih, [ *et.al* ], *Guide to Political Education for the People* , (Insist 1999). [17].

<sup>16</sup>Endang Retnowati, ' *Public Information Openness and Good Governance ( Between Das Sein and Das Sollen)* ', (2012), 17 *Perspective Journal: Study of Legal and Development Issues*. [46].

Equivalent to this, the village government recognizes, defends, respects, and never ignores, diminishes, or takes away human and/or communal rights. This is due to the fact that the village administration is the entity closest to the community and best able to ensure its well-being and tranquility.<sup>17</sup> Law No.6/2014 concerning Villages outlines the rights of village communities in village government in Article 68 Paragraph 1 letters a and c. These rights include the following:

- a. Request and obtain information from the Village Government and supervise Village Government administration activities, implementation of Village Development, Village community development, and Village community empowerment.
- c. Responsibly convey aspirations, suggestions and oral or written opinions regarding Village Government administration activities, implementation of Village Development, Village community development and Village community empowerment.<sup>18</sup>

The language used in Law No.6/2014 concerning Villages to protect village communities' rights is still overly general. It only protects these rights when it comes to managing village government; it does not yet cover community rights when it comes to overseeing village finances. The rights of village communities to participate in the supervision of village financial management as outlined in the Regulation of the Minister of Home Affairs of the Republic of Indonesia No.73/2020 about Supervision of Village Financial Management, which is described in Article 23 Paragraph 4 as follows, must therefore be formulated more precisely and in detail.

### **1) Village Revenue and Expenditure Budget (APBDes)**

The village government, in collaboration with the Village Consultative Body and the entire village community, creates an annual budget plan known as the Village Income and Expenditure Budget to support development and implementation planning in the village. This plan includes estimates of village income, expenses, and costs that must be determined through village regulations and are based on the rule of law. in order to establish legal clarity.<sup>19</sup> According to Article 2 Paragraph 2 of Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management, the Village APB serves as the foundation for Village financial management for the course of one (one) fiscal year, which runs from January

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<sup>17</sup>AA.GN. Ari Dwipayana, [ *et.al* ], *Building Good Governance in Villages* , (Ire Press 2003). [22].

<sup>18</sup> Law of the Republic of Indonesia No.6/2014 concerning Villages.

<sup>19</sup>Leonardo Yosua Liando, Linda Lambey, and Heince RN Wokas, ' *Analysis of Management and Accountability of Village Income and Expenditure Budget in Kolongan Village, Kombi District, Minahasa District* ', (2017), 5 EMBA Journal. [1475].

1 to December 31. Moreover, Article 9 Paragraph 1 specifies that: (1) Village income, village expenses, and village financing comprise the Village APB.<sup>20</sup>

The community has a right to participate in the Village Revenue and Expenditure Budget's monitoring as well as a requirement that the village government incorporate the community in its planning. Village community members oversee village finances because they are the ones who truly understand the needs of the village; their role is to prevent fraud by the village government itself and to reduce abuse of power and/or village finances managed by the government.

## 2) Implementation of budget activities and the team that carries out the activities

In addition to details about village finances, the village government's public information disclosure program may include information about which party—the Head of Section or Head of Affairs—oversees carrying out the budget's activities or who is leading the team doing so. It may also include details about the Head of Section or Head of Affairs's responsibilities. Based on Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management, in Article 6 Paragraphs 4 and 5 the main duties of Kaur and Kasi are:<sup>21</sup>

(4) Kaur and Kasi as intended in paragraph (1) have the following duties:

- a. carry out actions that result in expenditure of expenditure budget expenses according to their field of duties
- b. carry out activity budgets according to their field of duties
- c. control activities according to their field of duties
- d. prepare DPA, DPPA, and DPAL according to their field of duties
- e. Sign cooperation agreements with providers for the procurement of goods/services for activities within their field of duties
- f. prepare activity implementation reports according to their field of duties for accountability for the implementation of the Village APB.

(5) The division of duties of the Kaur and Kasi implementing budget activities as referred to in paragraph (4) is carried out based on their respective areas of duty and is determined in the Village RKP.

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<sup>20</sup> Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management.

<sup>21</sup> Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management.

In terms of procurement of goods/services, the Section Head and Head of Affairs are assisted by the activity implementation team. The team carrying out activities is formed through the Village RKP in the Musrenbangdes which is determined by the village head with the issuance of a village head decision. The structure of the Activity Implementation Team consists of a chairman, secretary and treasurer who are part of the village apparatus, village community institutions and elements of the village community.<sup>22</sup>

### 3) Realization of the Village Revenue and Expenditure Budget (APBDes)

The realization of the Village Revenue and Expenditure Budget is included in the Village Revenue and Expenditure Budget accountability report notes because everything related to the public must be able to be accounted for by the government. This is based on Minister of Home Affairs Regulation Number 20 of 2018 concerning Supervision of Village Financial Management, Article 70 states that:

- 1) The Village Head submits an accountability report on the realization of the Village APB to the Regent/Mayor via the Subdistrict Head at the end of each fiscal year.
- 2) The accountability report as intended in paragraph (1) is submitted no later than 3 (three) months after the end of the relevant budget year as determined by the Village Regulation.
- 3) Village Regulations as intended in paragraph (2) are accompanied by:
  - a. reports, consisting of: 1. Village APB realization report; and 2. notes to financial reports.
  - b. activity realization report; And
  - c. list of sectoral programs, regional programs and other programs entering the Village.

The content in the Village Revenue and Expenditure Budget accountability report contains matters that cause differences between the budget material and its realization, in addition to containing more detailed figures.<sup>23</sup> Information related to the realization of the Village Revenue and Expenditure Budget provides an overview of village government administration programs that use village finances based on the Village Revenue and Expenditure Budget

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<sup>22</sup> Anonymous, 'TPK: Activity Implementation Team/Activity Management Team', (Official Website of Nagari Padang Limau Sundai 2021), <<https://padanglimausundai.opendesa.id/article/2021/8/3/tpk-tim-pelaksana-kegiatan-activity-management-team>> accessed June 16, 2022.

<sup>23</sup> Anonymous, 'Report Realization of Village Revenue and Expenditure Budget for 2020', (Website of Bendorejo Village, Pongalan District, Trenggalek Regency, East Java Province 2020), <<https://bendorejo-pogalan.trenggalekkab.go.id/first/article/99-LAPORAN-REALISASI-ANGGARAN-VILLAGE-TAHUN-2020>>, accessed 16 June 2022.



which has been discussed at the Village Conference between the village government, the village consultative body and the village community. The things contained in the realization of the Village Revenue and Expenditure Budget are:

- a. village income
- b. village financing
- c. village shopping
- d. village surplus and/or deficit
- e. remaining excess and/or underfunding of the village budget (SilPa and/or SikPa).

#### 4) Realization of activities

The realization of village activities needs to be informed by the government to the community because this realization is part of the Village Revenue and Expenditure Budget implementation report as well as the Village Revenue Budget realization report, however the activity realization report is more focused on details of the use of the village budget and/or financial activities carried out in the village. one period of the budget year so that the community can monitor the realization of village activities carried out by the village government as the Implementer of Budget Activities.<sup>24</sup>

According to Minister of Home Affairs Regulation Number 20 of 2018 concerning Supervision of Village Financial Management, Article 45 states that:

- 1) The Village Head assigns the Kaur and Kasi to implement budget activities according to their duties to prepare the DPA no later than 3 (three) working days after the Village Regulation concerning the Village APB and the Village Head's Regulation concerning the Elaboration of the Village APB are stipulated.
- 2) DPA as intended in paragraph (1) consists of: a. Village Activity Plan and Budget; b. Village Activity Work Plan; and c. Budget plan.
- 3) The Village Activity Plan and Budget as referred to in paragraph (2) letter a details each activity, the budget provided, and the plan for withdrawing funds for activities that have been budgeted.

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<sup>24</sup>Muhammad Ismail, Ari Kuncara Widagdo, and Agus Widodo, ' Village Fund Management Accounting System' , (2016), 19 Journal of Economics and Business. [334].

- 4) The Village Activity Work Plan as referred to in paragraph (2) letter b details the location, volume, costs, targets, time for implementing activities, implementing budget activities, and the team carrying out activities.
- 5) The Cost Budget Plan as referred to in paragraph (2) letter c details the unit price for each activity.
- 6) Kaur and Kasi implementing budget activities submit the draft DPA to the Village Head  
The realization of village activities is divided into 2 (two) forms, namely the realization of activities in the first semester and the realization of activities in the last semester.<sup>25</sup>

### 5) **Activities that have not been completed and/or are not carried out**

The village government provides information regarding activities that have not been completed/not carried out in one period to the village community in order to provide accountability to the village community without being covered up by the village government. This is based on Minister of Home Affairs Regulation Number 20 of 2018 concerning Supervision of Village Financial Management, in Article 60 Paragraph 1 states that:

- (1) The financing receipts from the previous year's SiLPA as referred to in Article 25 letter a are used for:
  - a. cover the budget deficit if actual income is smaller than actual expenditure
  - b. funding unfinished or continuing activities.

With the information provided by the village government, the community can find out what activities have been completed, not completed, or even not implemented by the village government, then with this information the community can participate in monitoring the running of government in the village.

### 6) **The remaining budget**

The information that the village government needs to provide to the village community is the remaining budget in 1 (one) reporting period so that the community knows that all the budget and/or finances they have have been used optimally and have even been used in full to improve village progress and community welfare within the framework of good governance.

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<sup>25</sup>Rizki Hulkiba, Florence DJ Lengkong, and Salmin Dengo, 'Accountability for the Implementation of APB-Village in Tontalet Village, Kema District, North Minahasa Regency', (2020), 6 Journal of Public Administration. [62].

With the information obtained, the village community can actively participate in monitoring the use of the village budget and/or finances carried out by the village government. The remaining budget is referred to as Surplus Budget Financing (SiLPA). According to Minister of Home Affairs Regulation Number 20 of 2020 concerning Village Financial Management, Articles 1 and 2 state that:

- 1) Receipt of financing as intended in Article 24 paragraph (2) letter a, includes:
  - a. SiLPA the previous year
  - b. disbursement of reserve funds
  - c. proceeds from the sale of separated Village assets except land and buildings.
- 2) SiLPA as referred to in paragraph (1) letter a at least includes the excess of revenue receipts over expenditure, expenditure savings, and remaining funds for unfinished or continuing activities.

Transactions that improve excess budget financing include:

- 1) *Non-recurring* return of previous fiscal year income
- 2) The difference in exchange rate is realized against cash in the State General Treasurer (BUN) and cash in the expenditure treasurer
- 3) Improved refund of funding receipts for the previous fiscal year.

Information regarding the supervision of village financial management as outlined in Article 23 of Minister of Home Affairs Regulation No. 73/2020 is considered public information since it is used in the administration of village government, which is headed by the village head, and is funded by public funds. This public information must be provided openly (transparency) by the village government to the village community. Supervision carried out by village communities has the function of assessing and anticipating risks that could hinder the goal of good and clean village financial governance.<sup>26</sup>

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<sup>26</sup> Financial and Development Supervisory Agency (BPKP), *Beware of Critical Points, Realize Good Village Governance*. (Monitoring Report on Building Good Governance Towards Clean Government 2015). [16-17].

## **Community Legal Remedies If the Village Government's Rights to Participate in Oversight of Village Financial Management are Not Fulfilled**

Regarding the oversight of village finances, it is still discovered that the village administration violates the right of the village communities to public information disclosure by withholding information from them. Regulations governing the legal remedies that the community may pursue are required to protect the interests of village communities with regard to information supervision of village financial management. These legal remedies can be carried out through 2 (two) mechanisms, namely the legal remedies formulated in the Minister of Home Affairs Regulation No.73/2020 about Supervision of Village Financial Management which is a derivative of Law No.6/2014 concerning Villages and the legal remedies formulated in the Law -Law No.14/2008 about Openness of Public Information. These legal remedies are described as:

### **1. Legal Remedies Based on Minister of Home Affairs Regulation No.73/2020 about Supervision of Village Financial Management**

Every community in participating in the supervision of village financial management has inherent rights, as formulated in the Minister of Home Affairs Regulation No.73/2020 about Supervision of Village Financial Management. Nevertheless, the community may file a lawsuit if the government fails to uphold this right in accordance with Article 24 of Minister of Home Affairs Regulation No.73/2020 about Supervision of Village Financial Management, which is described as follows :

#### **1) Submission of monitoring results to the Village Government and Village Consultative Body.**

The village government must receive reports, complaints, aspirations related to monitoring results by the village community and must be responsive to these community reports. This is based on Law Number 25 of 2009 concerning Public Services that village governments must provide excellent services, namely responsive, fast, easy, precise and low cost so that good village governance can be achieved. Likewise with the Consultative Body which has been legally recognized, namely as stated in Law No.6/2014 concerning Villages. The main function of the Village Consultative Body is to explore, accommodate, collect, formulate and channel aspirations and respond to village community reports. <sup>27</sup>Likewise, in

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<sup>27</sup>Agung Nugraha, ' Village Consultative Body Administrative Procedures for Community Aspirations' , (Ombudsman of the Republic of Indonesia 2020), <[https://ombudsman.go.id/article/r/article--tata-tertib-administrasi-badan-permusyawaratan -villages-against-community-aspirations](https://ombudsman.go.id/article/r/article--tata-tertib-administrasi-badan-permusyawaratan-villages-against-community-aspirations)> accessed 24 June 2022.

responding to the results of village community supervision regarding supervision of village financial management, this is based on Minister of Home Affairs Regulation Number 110 of 2016 concerning Village Consultative Body .<sup>28</sup>

## 2) **Submission of complaints through the Village Consultative Body Deliberation**

Conveying aspirations not only in writing, but conveying community aspirations in the form of complaints can be done in the Village Consultative Body Deliberation forum, which in this forum is also attended by the Village Head. Furthermore, based on Minister of Home Affairs Regulation Number 110 of 2016 concerning Village Consultative Bodies, Article 37 states that:

1. BPD deliberations are held in order to produce BPD decisions on strategic matters.
2. Strategic matters as referred to in paragraph (1) include deliberations to discuss and agree on draft Village Regulations, evaluation of information reports on the implementation of Village Government, establishing BPD rules and regulations, and proposals for the dismissal of BPD members.<sup>29</sup>

## 3) **Complaints to the sub-district head and mediation is carried out**

The village community can make a complaint to the sub-district head if the community has participated in the Village Consultative Body's deliberations, but in the deliberation the community has not felt sufficient, therefore the sub-district head asks the community to bring the alleged object with sufficient evidence. If the evidence is deemed sufficient, the sub-district head can mediate between the village community and the village government, where the sub-district head becomes a mediator for legal settlements between the village community and the village government.<sup>30</sup>

## 4) **Submission of monitoring results to the Internal Supervisory Apparatus of the district/city government**

As a consequence of the implementation of the Welfare State concept *which prioritizes good governance* and a government that is free from corruption, collusion and nepotism

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<sup>28</sup>Stewar Awaeh, Johannis E. Kaawoan, Josef Kairupan, ' *The Role of the Village Consultative Body (BPD) in Implementing Government Oversight (Study in Sereh 1 Village, Lirung District, Talaud Regency)* ', (2017), 1 Executive Journal. [5-6].

<sup>29</sup> Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 110 of 2016 concerning Village Consultative Bodies.

<sup>30</sup> Anonymous, ' *Procedures for Reporting Misappropriation of Village Funds* ', (Akah Village Information System 2021), <<https://akah.desa.id/article/2021/10/18/tata-cara-melaporkan-pengelewan-dana-desa>> , accessed July 25, 2022.

( *clean government* ), it is necessary to strengthen the function of the Internal Supervisory Apparatus of Regency/Municipal Government. This is in accordance with the Minister of Home Affairs Regulation Number 47 of 2011 concerning Supervision Policies within the Ministry of Home Affairs and the Implementation of Regional Government in 2012, in Article 1 Number 2 which states that: "Internal Supervision is the entire process of audit, review, evaluation, monitoring activities. , and other supervisory activities regarding the implementation of organizational duties and functions in order to provide adequate confidence that activities have been carried out in accordance with established benchmarks effectively and efficiently for the benefit of leadership in realizing good governance."<sup>31</sup>

The Government Internal Supervisory Apparatus has the following functions in administering village government:

- a. Supervision of the performance of each village government and the Village Consultative Body
- b. As assistance supervisor in the district/city jurisdiction
- c. Receive public complaints and specifically examine public complaints.

The community can report any instances of misuse of power or money, loss of village funds, and signs of corruption to the district/city Government Internal Supervisory Apparatus. The Government Internal Supervisory Apparatus can then forward the information to the Village Financial Supervision Information System.<sup>32</sup>

## 2. Legal Remedies Based on Law No.14/2008 about Openness of Public Information

Supervision of Village Financial Management as formulated in Minister of Home Affairs Regulation No.73/2020 about Supervision of Village Financial Management regarding information relating to village finances is also public information because village finances are public finances, namely money that comes from the community. If the village community does not complete legal action following Minister of Home Affairs Regulation No.73/2020 about Supervision of Village

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<sup>31</sup> Minister of Home Affairs Regulation Number 47 of 2011 concerning Supervision Policies within the Ministry of Home Affairs and the Implementation of Regional Government in 2012.

<sup>32</sup>Regional Inspectorate, Buleleng Regency Government, ' *The Role of the Regional Inspectorate as an Internal Government Supervisory Apparatus (APIP)* ' , (Regional Inspectorate 2016). <<https://inspektorat.regional.bulelengkab.go.id/information/detail/article/peran-inspektorat-region-as-aparat-pengawas-internal-Pemungan-apip-85>>, accessed 25 June 2022.

Financial Management, then the village community can take legal action based on Law No.14/2008 about Openness of Public Information.

### 1) Settlement of Public Information Disputes at the Information Commission

The Information Commission, which is an independent and/or independent institution, strives to create public openness between information providers, namely public officials (village government) and information applicants, namely village communities, towards good financial and/or governance ( *good governance* ). In this way, the Information Commission carries out supervision and assessment of the village government as an information provider whether it has provided the requested information or even provided the information without being asked by the village community.

However, in practice in the field, the Information Commission found that there were village governments that did not provide information requested by the community even though the information was not exempt information. This had implications for information disputes between the village government and the village community. Information disclosure should be prioritized because Indonesia adheres to a system of A democratic rule of law guarantees the rights of the community, especially the rights of the community to obtain information related to the administration of village government.

<sup>33</sup>The following are types of public information that have been disputed at the Information Commission:

**Table 1: Types of Disputed Information**

No.	Type of Case	Case Presentation
1	Organizational structure	1%
2	Work Plan and Budget	19%
3	List of Regulations	10%
4	Information List	13%
5	Procurement of goods and services	5%
6	Financial statements	22%
7	Etc	30%

<sup>33</sup>Rahmadhona Fitri Helmi, ' *Resolving Public Information Disputes at the Information Commission of West Sumatra Province* ', (2019), 3 Journal of Education on Social Science. [63].

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Total Cases: 613 Cases

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*Source: Abdul Rahman Ma'mun, UU no. 14 of 2008 concerning Openness of Public Information, Settlement of Information Disputes, 2015.*

According to the image above, financial reports are the most popular category of public information that people report as a disputed object in the information commission. This is because people believe that financial reports are not provided by the government, and work plans and budgets are ranked second. Even though the information requested by the public in Law No.14/2008 about Public Openness, namely finance and/or budget, is not an excluded category of information, but is a category of information that is available at any time and must be provided by the government and announced by the government.

Based on Chapter IX of Law No.14/2008 about Openness of Public Information, the main task of the Information Commission is to receive, examine and decide on public information disputes as is then regulated in Information Commission Regulation Number 1 of 2013 concerning Procedures for Settlement of Public Information Disputes through mediation and adjudication. . Dispute resolution through mediation, there are members of the information commission who act as mediators, where mediation is voluntary dispute resolution. After an agreement is obtained, the agreement is then expressed in the form of an information commission decision which is final and binding. According to Article 42 of Law No.14/2008 about Openness of Public Information, which states "dispute resolution through *non-litigation adjudication* by the Information Commission can only be taken if mediation efforts are declared unsuccessful in writing by one or the parties to the dispute withdrawing from the negotiations. ." <sup>34</sup>

## 2) Settlement of Public Information Disputes in Court

Village communities and village governments in resolving information disputes carried out through the Information Commission using non-litigation adjudication are not successfully resolved and/or the decision is felt to be detrimental to one or even both parties, then one or both parties can resolve information disputes through court via

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<sup>34</sup>Amriani Nurnaningsih, *Alternative Mediation for Civil Dispute Resolution in Court* , (Rajagrafindo Persada 2011) , [ 17].



litigation.<sup>35</sup>The State Administrative Court has the authority to decide and adjudicate Public Information Disputes since the enactment of Law No.14/2008 about Openness of Public Information as well as implementing regulations, namely Supreme Court Regulation Number 2 of 2011 concerning Procedures for Resolving Public Information Disputes in Court. Settlement of information disputes at the State Administrative Court by village communities (information applicants) and the Village Government (information provider) can be carried out using several processes, namely:

- a. Filing a Lawsuit, Settlement of information disputes through the information commission has received a decision, but neither the village community nor the village government accepts this decision, so you can file a lawsuit with the State Administrative Court within 14 (fourteen) working days. If the submission of the objection party to the dispute has been received by the clerk's office at the State Administrative Court, the clerk will register the case and ask the Information Commission to provide all case files as well as an official copy of the decision provided by the Information Commission. Files that have been declared complete will be immediately submitted to the court for trial.<sup>36</sup>
- b. Dismissal Process, Based on Supreme Court Regulation Number 2 of 2011 concerning Procedures for Resolving Public Information Disputes in Court in Article 14 states that "Provisions of civil procedural law and State administration remain in effect as long as they are not otherwise specified in Law No.14/2008 about Openness Public Information and Supreme Court Regulations." However, if the chairman of the court does not carry out a dismissal process in an ongoing public information dispute then he cannot change the substance of the public information dispute case that will be decided.
- c. Preparatory Examination: The chairman of the panel of judges who has determined the dismissal process, then issues and appoints the panel of judges. The panel of judges that has been approved through a determination immediately receives the case files by carrying out a preparatory examination to complete the

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<sup>35</sup>Denpasar State Administrative Court, ' *Public Information Disputes* ' ,< <https://www.ptun-denpasar.go.id/page/read/91>> accessed 23 June 2022.

<sup>36</sup>Rizqan Naelufar, ' *Expansion of PTUN Competency in Adjudicating Public Information Disputes* ' , (2013), 2 Unnes Law Journal. [69].

lawsuit received in order to make it easier to determine the legal facts, the object of the dispute and its legal basis. However, if the request for a speedy event is granted then there is no need for a preparatory examination.

- d. Trial Examination: The examination process at trial uses the principle of fast, easy and simple, where there is no mediation in the case file (judex juril/examination of the application of the law), apart from that, if new evidence is discovered, it is only done verbally at the trial. Regular procedural examinations are included in Law Number 51 of 2009 concerning the Second Amendment to Law Number 5 of 1986 concerning State Administrative Courts. The examination can only be carried out no later than 60 (sixty) working days after the decision by the panel of judges.<sup>37</sup>
- e. Decision: The next process is to issue a decision issued by the panel of judges regarding the public information dispute which is the object of the dispute. In Article 49 of Law No.14/2008 about Openness of Public Information." In substance and practice in the field, decisions by the State Administrative Court are not only in the form of lawsuits being granted (annulling the decision of the information commission) or lawsuits being rejected (affirming the decision of the information commission).<sup>38</sup> However, based on Law Number 5 of 1986 Article 97 Paragraph 7 concerning State Administrative Courts, it states that "the Court's decision can be in the form of: a.) the lawsuit is rejected, b.) the lawsuit is granted, c.) the lawsuit is not accepted, and/or d.) lawsuit dismissed.
- f. Cassation: For parties who do not accept the decision issued by the panel of judges in the trial, they can submit a cassation request containing the applicant's objections either in writing or orally to the clerk of the State Administrative Court no later than 14 (fourteen) working days, this is based on Law of the Republic of Indonesia Number 3 of 2009 concerning the Second Amendment to Law Number 14 of 1985 concerning the Supreme Court.<sup>39</sup>

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<sup>37</sup> Law Number 51 of 2009 concerning the Second Amendment to Law Number 5 of 1986 concerning State Administrative Courts.

<sup>38</sup> I Made Bayu ABU, Ida Ayu Putu W, and Luh Putu Suryani, ' *Public Information Dispute Resolution Mechanism in the Desanpasar State Administrative Court* ', (2020), 1 Journal of Legal Preferences. [95-96].

<sup>39</sup> Law of the Republic of Indonesia Number 3 of 2009 concerning the Second Amendment to Law Number 14 of 1985 concerning the Supreme Court .

## CONCLUSION

Based on the discussion above, it can be concluded that the formulation of community rights in participating in supervision of village financial management can be found in 2 (two) regulations, namely: 1.) Community rights in Law No.6/2014 regarding Villages which regulates the rights of village communities in managing village government, but it has not been regulated in detail regarding the community's rights to participate in overseeing village financial management. 2.) Detailed, firm and specific arrangements are regulated in Article 23 of Minister of Home Affairs Regulation No.73/2020 about Supervision of Village Financial Management which contains the rights of village communities in supervision regarding: a.) Village APB, b.) Executor of budget activities and the team carrying out activities, c.) Realization of Village APB, d.) Realization of activities, e.) Activities that have not been completed and/or not implemented, f.) Remaining budget. Meanwhile, the legal action that the community can take if the right to information in supervision of village financial management is not granted by the village government, then the community can take legal action through 2 (two) arrangements, namely: 1.) Formulation of community rights in the supervision of regulated village financial management. in the Minister of Home Affairs Regulation No.73/2020 about Supervision of Village Financial Management is also public information. In the end, the public can take legal action based on Law No.14/2008 about Openness of Public Information and 2). The community can take legal action based on Article 24 of the Minister of Home Affairs Regulation No.73/2020 about Supervision of Village Financial Management.

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