



## **USE OF VILLAGE FUND OUTSIDE THE VILLAGE FUND PRIORITY (CONSTRUCTION OF A VILLAGE HALL IN ADIPASIR VILLAGE, RAKIT DISTRICT BANJARNEGARA REGENCY)**

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### ***Abstract***

*To find out the legal provisions and consequences of the use of Village Funds Outside the Priority of Village Funds (Development of Village Halls in Adipasir Village, Rakit District, Banjarnegara Regency). To achieve this goal the researcher uses the Normative Juridical Approach method, Research Specification is the application of law in abstracto in cases in concreto (Clinical Legal Research). The method of presenting data is presented in the form of a description arranged systematically, logically, and rationally. Conclusions: - Regulatorily the Use of Village Funds Outside Priority for the Development of Adipasir Village Hall, Rakit District, Banjarnegara Regency is in accordance with the provisions in the Banjarnegara Regent's Letter Number: 142.41/148/Setda/2016-R dated April 25, 2016 concerning Recommendations on the Use of Village Funds in Outside the Priority of the Use of Village Funds for Fiscal Year 2016. - The legal consequences of the use of Village Funds outside the Priority of Village Funds for the Development of the Adipasir Village Hall, Rakit District, Banjarnegara Regency, namely there are no legal consequences, due to the approval of the Banjarnegara Regent in accordance with Article 27 Paragraph (1) Regulation of the Minister of Finance Number : 247/PMK.07/2015 concerning Procedures for the Allocation, Distribution, Use, Monitoring and Evaluation of Village Funds.*

**Kata kunci:**

Dana Desa, Prioritas Dana Desa, Pemerintah Desa

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**Abstrak**

Untuk mengetahui ketentuan dan akibat hukum Penggunaan Dana Desa di Luar Prioritas Dana Desa (Pembangunan Balai Desa di Desa Adipasir Kecamatan Rakit Kabupaten Banjarnegara). Untuk mencapai tujuan tersebut peneliti menggunakan metode pendekatan Yuridis Normatif, Spesifikasi Penelitian adalah penerapan hukum *in abstracto* dalam perkara *in concreto* (*Clinical Legal Research*). Metode penyajian data disajikan dalam bentuk uraian yang disusun secara sistematis, logis, dan rasional. Kesimpulan: - Secara regulatif Penggunaan Dana Desa di Luar Prioritas untuk Pembangunan Balai Desa Adipasir Kecamatan Rakit Kabupaten Banjarnegara telah sesuai dengan ketentuan di dalam Surat Bupati Banjarnegara Nomor : 142.41/148/Setda/2016-R Tanggal 25 April 2016 perihal Rekomendasi Penggunaan Dana Desa Di Luar Prioritas Penggunaan Dana Desa Tahun Anggaran 2016. - Akibat hukum dari Penggunaan Dana Desa di Luar Prioritas Dana Desa untuk Pembangunan Balai Desa Adipasir Kecamatan Rakit Kabupaten Banjarnegara, yaitu tidak terdapat akibat hukum, karena mendapat persetujuan Bupati Banjarnegara sesuai dengan Pasal 27 Ayat (1) Peraturan Menteri Keuangan Nomor : 247/PMK.07/2015 tentang Tata Cara Pengalokasian, Penyaluran, Penggunaan, Pemantauan dan Evaluasi Dana Desa.

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**PRELIMINARY**

The village functions as the spearhead of the implementation of development in Indonesia, both in the field of economic and social governance, as well as assistance tasks, which cannot be separated from one another. In its journey, the village has developed in various forms, so that it needs to be empowered so that it becomes strong, advanced, independent, and democratic in order to carry out governance and build a just, prosperous, and prosperous society.

Sadu Wasistiono cited by Ari Agus Pratama stated that financing or finance is an essential factor in supporting the implementation of Village autonomy, as well as the implementation of regional autonomy which says that "autonomy" is identical to "auto money", so to organize and manage its own village household requires adequate funds or costs to support the exercise of its authority.

One of the largest sources of village finance is the allocation of the State Revenue and Expenditure Budget or Village Fund. The Village Fund was only

implemented in 2015 with the issuance of Government Regulation Number 60 of 2014 concerning Village Funds sourced from the State Revenue and Expenditure Budget. The priority of using the Village Fund for Village development is allocated to achieve the goals of Village development, namely improving the welfare of the Village community and the quality of human life as well as poverty alleviation.

The village hall is a place where people gather in the village to hold deliberations / meetings to produce important decisions for the common interest. However, the village hall, which is the gathering place for the people of Adipasir Village, is in very poor condition. This certainly makes the deliberations that have been centralized in the village hall to make the atmosphere uncomfortable and not conducive considering the old buildings, increasingly weathered and worrying. In order to create a good Adipasir village hall, the Adipasir Village Government uses the Village Fund (DD) source to rehabilitate the Adipasir Village Hall.

Given the above, the authors are interested in conducting further research on "USE OF VILLAGE FUND OUTSIDE THE VILLAGE FUND PRIORITY (Development of a Village Hall in Adipasir Village, Rakit District, Banjarnegara Regency)". After looking at the background of the problem above, the problem can be formulated as follows, "What are the provisions for the Use of Village Funds Outside the Village Fund Priority for the Development of Village Hall in Adipasir Village, Rakit District, Banjarnegara Regency? and What are the legal consequences of Using Village Funds Outside the Village Fund Priority for the Development of Village Hall in Adipasir Village, Rakit District, Banjarnegara Regency? "

## **RESEARCH METHODS**

According to Soerjono Soekanto, a normative juridical approach is legal research which is carried out by examining library materials or secondary data as the basic material for research by conducting a search on regulations and literatures related to the problem under study. Research specifications used are the application of law in abstracto in cases in concreto (Clinical Legal Research). Data collection methods, namely literature study, is a data collection technique by conducting study studies of books, literature, notes, and reports that have to do with the problem being solved.

## **RESULTS AND DISCUSSION**

### **1. Research Results**

#### **A.1 Priority List of Adipasir Village Scale Activities**

On Monday, October 8 2015 at the Adipasir Village Hall, a Village Deliberation was held which was held by BPD attended by elements of the Village Government, Village Community Institutions and elements of the community. Village Deliberation in the framework of discussing the village development priority plans in the 2016 Village Government Work Plan. The results of the discussion agreed upon the 2016 Village Development Priority Plans. On Wednesday, January 13, 2016 at the Adipasir Village Hall, the 2016 Village Development Deliberation (Musrenbangdes) was held. by community elements in order to discuss and agree on the draft of the 2016 Adipasir Village RKP. The following is the 2016 Adipasir Village Scale Priority List taken from the Appendix to the Adipasir Village Regulation concerning the 2016 Village Government Work Plan:

- a. Village Administration Areas: Employee Expenditure, Office Operations, BPD Operations, 30 RT Operations.
- b. Village Development Implementation Fields: Posyandu Implementation and Management Activities, Pertiwi PAUD and TK Management Activities, Al-Quran Education Park (TPQ) Activities, Village Hall Development Activities, RT Landslide Management Activities. 04 RW. 01, Landslide Prevention Activities RT. 05 RW. 02, Talud Development Activity for Jalan RT. 05 RW. 04, Talud Development Activities for New Klinting Dusun 3 Road, Dusun 3 Road Talud Development Activities, Dusun 4 Road Talud Development Activities, Dusun 5 Road Talud Development Activities, Jenggul Irrigation Channel Maintenance Activities, Buffalo Wash Irrigation Irrigation Activities.
- c. Community Development Sector: Commemoration of Islamic Holidays, Commemoration of National Holidays, Capacity Building Activities of Community Linmas.
- d. Community Empowerment: LP3M Operations, PKK Empowerment Assistance, Support for Youth and Sports Activities, Community Service Activities for 5 Hamlets, SKD Activities, KPMD Activities

## **A.2 List of Activities in APB Desa Adipasir**

The Draft Village Regulation on APBDesa has been evaluated by the Regent, on Thursday 31 December 2015 at the Adipasir Village Hall, the Adipasir Village BPD and the Adipasir Village Government held a Discussion and Agreement Meeting on the Village Regulation regarding the Village Budget (APB Desa) Year 2016 Budget Activities in the Adipasir Village Revenue and Expenditure Budget in 2016 are as follows:

- a. Village Administration Areas: Employee Expenditure, Office Operations, BPD Operations, 30 RT Operations.
- b. Village Development Implementation Areas: Activities for Organizing and Managing Posyandu, Management Activities for Early Childhood Education and Kindergarten Pertiwi, Activities for Organizing Al-Qur'an Education Parks (TPQ), Village Hall Development Activities, Activities for RT Landslide Prevention. 04 RW. 01, Landslide Prevention Activities RT. 05 RW. 02, Talud Development Activity for Jalan RT. 05 RW. 04, Talud Development Activities for New Klinting Dusun 3 Road, Dusun 3 Road Talud Development Activities, Dusun 4 Road Talud Development Activities, Dusun 5 Road Talud Development Activities, Jenggul Irrigation Channel Maintenance Activities, Buffalo Wash Irrigation Irrigation Activities.
- c. Community Development Sector: Commemoration of Islamic Holidays, Commemoration of National Holidays, Capacity Building Activities of Community Linmas.
- d. Community Empowerment: LP3M Operations, PKK Empowerment Assistance, Support for Youth and Sports Activities, 5 Hamlet Environmental Mutual Cooperation Activities, SKD Activities.

### **A.3 Letter of the Regent of Banjarnegara concerning the Use of Village Funds in 2016**

Based on the letter of the Banjarnegara Regent Number: 142.41 / 165 / Setda / 2016 dated January 25, 2016 regarding the Use of Village Funds in 2016.

Priority for the Use of Village Funds for 2016 as stipulated in the Regulation of the Minister of Villages, Development of Disadvantaged Areas and Transmigration of the Republic of Indonesia Number 21 of 2015 in Article 6 Paragraph (1). In spending the Village Fund in 2016 to be guided by the Regulation of the Minister of Villages, Development of Disadvantaged Areas, and Transmigration of the Republic of Indonesia regarding Prioritization for the Use of Village Funds Number 21 of 2015. If the Village Fund is used for things that are outside the Priority for the Use of Village Funds, it is in accordance with the mandate set out in the Minister of Finance Regulation Number 247 / PMK.07 / 2015 concerning Procedures for Allocation, Distribution, Use, Monitoring and Evaluation of Village Funds Article 27. For this reason, if in the village of the area of Brother, the Village Fund is used for spending outside of these priorities to obtain prior approval from the Regent.

### **A.4 Letter from the Head of Adipasir Village to the Regent of Banjarnegara via the Head of the Rakit Sub-District regarding the Request for a DD Permit to Repair the Village Hall**

Letter of the Head of the Adipasir Village number: 413.1 / 32 / III / 2016 dated 15 March 2016 regarding the Application for a DD Permit.

We hereby, the Head of Adipasir Village, Rakit Sub-district, apply for the 2016 DD license. We allocate part of it to "DEVELOPMENT OF VILLAGE HALLS". As a matter of joint consideration, we attach: a photo of the initial condition of the Adipasir Village Hall before rehab, the Adipasir Village Hall Budget Plan (RAB), the Technical Drawing of the Adipasir Village Hall.

### **A.5 Letter from the Regent of Banjarnegara to the Head of Sub-District of Rakit on Recommendations for Using Village Funds Outside the Priority for Using Village Funds for the 2016 Fiscal Year**

Based on the letter of the Banjarnegara Regent to the Head of the Rakit Sub-District Number: 142.41 / 148 / Setda / 2016-R dated April 25, 2016 regarding the Recommendation for Using Village Funds Outside the Priority for Using Village Funds for the 2016 Fiscal Year.

Following up on your letter Number 142.41 / 013 / Kec.Rkt / 2016 dated 22 March 2016, that based on the provisions as regulated in: Article 19 and Article 21 of Government Regulation Number 60 of 2014 concerning Village Funds Sourced from State Budget and Expenditure as amended by Government Regulation Number 22 of 2015 concerning Amendments to Government Regulation Number 60 of 2014 concerning Village Funds Sourced from State Budget and Expenditures; Article 4 Regulation of the Minister of Villages, Development of Disadvantaged Areas and Transmigration Number 21 of 2015 concerning Stipulation of Priorities for the Use of Village Funds in 2016; Article 11 Regulation of the Minister of Villages, Development of Disadvantaged Areas and Transmigration Number 1 of 2015 concerning Guidelines for Authority Based on Village-Scale Origin Rights; and

Article 27 of the Minister of Finance Regulation Number 247 / PMK.07 / 2015 concerning Procedures for Allocation, Distribution, Use, Monitoring and Evaluation of Village Funds. So, for the plan to use the Village Fund (DD) planned / proposed by Adipasir Village, Rakit District to finance development activities that are not included in the priority for the use of Village Funds, in principle approval can be given with the following conditions:

1. Continue to prioritize and optimize the use of the Village Fund as mandated in the Law, namely that it is prioritized to finance development and community empowerment, including the development of basic education, health and infrastructure services that support the community's economy.
2. The development activity plan has been stated in the Village regulation regarding the Village RPJM which is outlined in the Village Regulation concerning the 2016 RKP Desa.
3. The development activity plan has been determined as a priority for the agreed upon activities in the Musrenbangdes.
4. In the case of the construction of a Village Office or Village Hall, the construction plan is motivated by the condition of the building that has been heavily damaged and worrisome or because it does not have a Village Office or Village Hall.
5. Has been equipped with a technical drawing design that meets the feasibility standard and the Budget and Cost Plan (RAB).
6. In allocating the budget, the principles of efficiency and effectiveness are put forward and put forward the value of function rather than grandeur.

In connection with this, the planned use of the Village Fund which will be used to finance activities that are not included in the priority for the use of the Village Fund, namely: Development of the Adipasir Village Hall, Rakit District; As long as it has fulfilled the provisions as stated in number 1 to number 6, approval can be given at the time of evaluating the draft Village regulation regarding the Village APB in question.

## **A.6 Legal Basis regarding Village Funds**

### **A.6.1 Sanctions related to the Use of Village Funds Outside the Priority of Using Village Funds**

Based on Article 27 of the Republic of Indonesia Government Regulation Number 60 of 2014 concerning Village Funds Sourced From the State Revenue and Expenditure Budget, it is stated that:

- (1) In the event that the Village Fund SiLPA is found improperly, the regent / mayor shall impose administrative sanctions on the Village concerned in the form of a reduction of the Village Fund in the amount of SiLPA.
- (2) The Village Fund SiLPA improperly as referred to in Paragraph (1) occurs because:
  - a. the use of Village Funds is not in accordance with the priorities for the use of Village Funds, general guidelines, or technical activity guidelines; or
  - b. deposit of money in the form of deposits for more than 2 (two) months.
- (3) The reduction of Village Funds as referred to in Paragraph (1) shall become the basis for reducing Village Funds for districts / cities in the following fiscal year.

In the explanation of Government Regulation of the Republic of Indonesia Number 60 of 2014 concerning Village Funds Sourced from the State Revenue and Expenditure Budget in the General Section it is explained that the Government and districts / cities can also impose sanctions in the form of reducing Village Funds if the use of these funds is not in accordance with the priority for the use of the Fund. Village, general guidelines, technical guidelines for activities, or there is a deposit of money in the form of deposits for more than 2 (two) months.

## **2. Discussion**

### **1. Legal Provisions on the Use of Village Funds Outside of Adipasir Village Fund Priorities**

Village Funds are funds sourced from the State Revenue and Expenditure Budget allocated to Villages which are transferred through the district / city Regional Revenue and Expenditure Budget and are used to finance governance, implementation of development, community development, and community empowerment. Minister of Finance, hereinafter referred to as Minister, is the minister who administers government affairs in the field of state finance. Further provisions regarding the procedures for allocating Village Funds shall be regulated in a Ministerial Regulation. Further provisions regarding the procedures for distributing Village Funds shall be regulated in a Ministerial Regulation. Further provisions regarding the procedure for the use of Village Funds shall be regulated in a Ministerial Regulation. Further provisions regarding procedures for monitoring and evaluating Village Funds shall be regulated in a Ministerial Regulation

Based on the research results, point A.3 explains that the priority for the use of village funds is to finance the development sector and the community empowerment sector (field 2 and field 4). The priority in the Village Development Sector is to improve the welfare of the Village community and the quality of human life as well as poverty reduction, and its use is directed at the implementation of Village Development programs and activities.

From the foregoing, that the construction of the Adipasir Village Hall means that it is outside the Priority for the Use of Village Funds because it does not emphasize improving the welfare of the Village community and the quality of human life as well as poverty reduction, so according to the Research Results in point A.3 the final section, the villages that spend beyond these priorities to obtain prior approval from the Regent. In the results of the research at point A.4, the Village Head has submitted a permit application letter to the Regent of Banjarnegara via the Head of the Rakit Sub-District by attaching consideration material.

Recommendations are suggestions that are suggestive, justify, or corroborate about something or someone. Recommendations are very important means to convince other people that something or someone is right and appropriate. The definition and meaning of the word consent is a statement of agreement (or statement of approval), justification (ratification, approval and so on).

In the results of the research at point A.5, the Regent of Banjarnegara gave a recommendation letter for the Use of Village Funds Outside the Priority for the Use of Village Funds for the 2016 Fiscal Year to the Head of the Rakit Sub-District for approval with the provisions in the research results at point A.5 from point number 1 to 6.

The results of the research at point A.5, in provision number 1, in the research results of point A.1, the majority of activities funded by the Village Fund are as mandated in the Regulation of the Minister of Villages, Disadvantaged Areas and Transmigration of the Republic of Indonesia Number 21 of 2015 concerning Priority for the Use of Village Funds in 2016.

The results of the research at point A.5, in provisions number 2 and 3, the Village Hall Development Activities have been included in the RKPDesa as evidenced in the results of the research point A.1 in letter b.

The results of research at point A.5, in provision number 4, are evidenced in the research results attachment point A.4, research results at point A.5, proven in the research results attachment point A.4.

So, in general the priority for the use of village funds in the field of village development as stipulated by the Regulation of the Minister of Villages, Development of Disadvantaged Areas and Transmigration of the Republic of Indonesia, article 6. Development of Village Halls is not included in these criteria, the use of Village Funds is outside the priority of using Village Funds. , continue to use the usual mechanism where these activities have been contained in the Village RPJM, Village RKP and Village APB, only these activities are funded from the Village Fund, so in this case specifically for the Development of the Adipasir Village Hall to submit an Application for Permit to use Village Funds outside Priority for the Use of Village Funds to the Regent of Banjarnegara as mandated by the Minister of Finance Regulation Number 247 / PMK.07 / 2015 concerning Procedures for Allocation, Distribution, Use, Monitoring and Evaluation of Village Funds article 27 paragraph (1).

## **2. Legal Consequences of Using Village Funds Outside of Adipasir Village Fund Priority**

Legal consequences are consequences caused by legal events. Because a legal event is caused by a legal act, while a legal action can also give birth to a legal relationship, then a legal effect can also be interpreted as a result caused by a legal act and / or a legal relationship. Legal effect is the result of an action taken to obtain an effect that is desired by the perpetrator and which is regulated by law. The action he did was a legal action, that is, an action taken in order to get something the law wanted.

Regulation of the Minister of Villages, Development of Disadvantaged Areas, and Transmigration Number 21 of 2015 concerning Stipulation of Priorities for the Use of Village Funds in 2016, article 6, Development of Village Halls is not in accordance with the priorities for the use of village funds. Thus, the construction of the Adipasir Village Hall can be said to be outside the priority of using village funds. Referring to the results of research A.6.1 in the final section, the Adipasir Village Hall Development activity may be subject to administrative sanctions to Adipasir Village in the form of reducing Village Funds in the following fiscal year. However, based on the discussion of point B.1, that the Provisions for the Use of Village Funds Outside the Village Fund Priority for Village Hall Development in Adipasir Village, Rakit District, Banjarnegara Regency are in accordance with applicable regulations, so that this has no legal consequences and cannot be imposed administrative sanctions,



because they have received the approval of the Regent of Banjarnegara with a letter in the results of research point A.5, and have been implemented in 2016.

## **CONCLUSIONS AND RECOMMENDATIONS**

Based on the description above, the following can be concluded:

1. Regulatory use of Village Funds Outside Priorities for the Development of Adipasir Village Hall, Rakit District, Banjarnegara Regency is in accordance with the provisions of Article 27 of the Minister of Finance Regulation Number 247 / PMK.07 / 2015 concerning Procedures for Allocation, Distribution, Use, Monitoring and Evaluation of Village Funds , and the provisions in the Banjarnegara Regent's Letter Number: 142.41 / 148 / Setda / 2016-R dated April 25, 2016 regarding Recommendations for the Use of Village Funds Outside the Priority for Using Village Funds for the 2016 Fiscal Year.
2. The legal consequences of the Use of Village Funds Outside the Village Fund Priority for the Development of Adipasir Village Hall, Rakit District, Banjarnegara Regency, namely that there are no legal consequences, because it has received the approval of the Banjarnegara Regent and is in accordance with the provisions of Article 27 Paragraph (1) of Regulation of the Minister of Finance Number 247 / PMK.07 / 2015 concerning Procedures for Allocation, Distribution, Use, Monitoring and Evaluation of Village Funds, that "Village Funds can be used to finance activities that are not included in the priority use of Village Funds as referred to in Article 25 Paragraph (2) after receiving the regent / mayor approval ”.

Based on the description of the above conclusions, the author provides the following suggestions: For Villages, then to prioritize prioritized matters as stipulated by the Regulation of the Minister of Villages, Development of Disadvantaged Areas and Transmigration, as well as Village Hall Development activities, it would be better to use income Asli Desa (PADesa).

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