



THE AUTHORITY OF THE VILLAGE CONSULTATIVE BODY (BPD) IN PREPARING THE VILLAGE REVENUE AND EXPENDITURE BUDGET (APBDES) IN GUMELAR VILLAGE, GUMELAR DISTRICT, BANYUMAS REGENCY IN 2020

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Abstract

Based on the results of research and discussion, it can be concluded that the authority of the Village Consultative Body (BPD) in the preparation of the 2020 Village Revenue and Expenditure Budget (APBDes) in Gumelar Village, Gumelar District, Banyumas Regency is regulated in Article 12 letter a of the Banyumas Regency Regional Regulation Number 11 of 2015 About the Village Consultative Body. This authority is exercised by the BPD by discussing the draft village regulation on APBDes as outlined in the Memorandum of Understanding between the Gumelar Village Government and the Gumelar Village Consultative Body Number: 142/1/2020 dated: January 8, 2020 concerning Joint Agreement on the Draft Gumelar Village Regulation Regarding the Budget and Revenue. Gumelar Village Expenditure, Gumelar Subdistrict, Banyumas Regency, Fiscal Year 2020, Becomes a Village Regulation

Abstrak

Berdasarkan hasil penelitian dan pembahasan dapat disimpulkan bahwa kewenangan Badan Permusyawaratan Desa (BPD) dalam penyusunan Anggaran Pendapatan dan Belanja Desa (APBDes) Tahun 2020 di Desa Gumelar Kecamatan Gumelar Kabupaten Banyumas diatur dalam Pasal 12 huruf a Peraturan Daerah Kabupaten Banyumas Nomor 11

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Tahun 2015 Tentang Badan Permusyawaratan Desa. Kewenangan tersebut dilakukan oleh BPD dengan membahas rancangan peraturan desa tentang APBDes yang dituangkan dalam Nota Kesepahaman antara Pemerintah Desa Gumelar dan Badan Permusyawaratan Desa Gumelar Nomor: 142/1/2020 tanggal: 8 Januari 2020 tentang Kesepakatan Bersama Rancangan Peraturan Desa Gumelar Tentang Anggaran dan Pendapatan. Belanja Desa Gumelar, Kecamatan Gumelar, Kabupaten Banyumas, Tahun Anggaran 2020, Menjadi Peraturan Desa

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A. Background

Regional autonomy is the right, authority and obligation of the autonomous region to regulate and manage government affairs and the interests of the local community. This right is obtained through the transfer of central government affairs to regional governments in accordance with the circumstances and capabilities of the regions concerned. The regional autonomy policy implemented through Law No.32 of 2004 provides a way for the process of empowerment for communities in areas where there is an indigenous community unit (village or by another name). The high level of village diversity makes the village the most concrete form of the nation. Village autonomy is genuine, complete and unanimous autonomy and has original rights so that it is an inherent right, therefore village autonomy is also called 'original autonomy', and is not a right of giving, as can be applied to regional autonomy. The right to grant is the authority obtained by a unit of government at a certain level on the basis of the grant by a higher government unit.

In Indonesia, apart from the existence of Regional Autonomy which is based on the principle of decentralization, there are also people who have genuine autonomy, which are usually referred to as villages or other names. Ratification of Village Autonomy is expressed in the 1945 Second Amendment of Article 18B Paragraph (2).

Mandate of Article 18B Paragraph (2) of the Second Amendment of the 1945 Constitution, the Formation of Law of the Republic of Indonesia Number 6 of 2014 concerning Villages is prepared in the spirit of implementing the mandate of the constitution, namely the regulation of customary law communities in accordance with the provisions of Article 18B paragraph (2) to be regulated in the structure of government in accordance with the provisions of Article 18 paragraph (7). The construction combines the functions of self-governing community with local self-government. It is hoped that the customary law community units which have been part of the Village area will be organized in such a way as a Village and a Traditional Village. Desa and Desa Adat basically perform almost the same task. The only difference is in the implementation of the rights of origin, especially regarding the social preservation of the Traditional Village, the regulation and management of customary territories, the customary peace session, the maintenance of peace and

order for the customary law community, and the regulation of the implementation of government based on the original composition.

Article 55 of Law Number 6 of 2014 states that the Village Consultative Body (BPD) has the function of discussing and agreeing on the Draft Village Regulation with the Village Head, accommodating and channeling the aspirations of the Village community and supervising the performance of the Village Head. The Village Consultative Body is an institution that embodies democracy in the implementation of village governance.

In the implementation of their main duties and functions, the village head together with the Village Consultative Body makes a village strategic plan. The BPD as a partner of the village head is expected to be able to carry out its functions as a member of the BPD according to the provisions of the prevailing laws and regulations. Law Number 6 of 2014 concerning Villages Article 55 The Village Consultative Body has 3 functions, namely, first: discussing and agreeing on the Draft Village Regulation with the Village Head, second: accommodating and channeling the aspirations of the Village community; and, third: supervise the performance of the Village Head.

Banyumas Regency Regional Regulation Number 11 of 2015 concerning Village Consultative Bodies in Article 1 point 7 states that the Village Consultative Body, hereinafter abbreviated as BPD, is an institution that carries out government functions whose members are representatives of the village population based on regional representation and are determined by way of representative deliberation. Furthermore, in the Banyumas Regent Regulation Number 11 of 2015 concerning the Village Consultative Body regulates the formation of a BPD to accommodate and channel community aspirations as well as supervise the stipulation and implementation of village regulations, Village Budget and Expenditure Income and policies set by the Village Head. The BPD for service period 2014 - 2020 in Gumelar Village was inaugurated with the issuance of the Banyumas Regent Decree Number 2340 of 2013 concerning the Commonwealth of Members of the Consultative Body for Gumelar Village, Gumelar Subdistrict, Banyumas Regency, 2014-2020.

There are 11 members of the BPD of Gumelar Village who were inaugurated with 6 undergraduate education levels (S1) and others with high school education. This is interesting, considering that generally the education of rural communities is low. With the high education of BPD members, it is hoped that the role of BPD in carrying out their duties is more optimal.

Starting from this, researchers are interested in researching "The Authority of the Village Consultative Body (BPD) in preparing the Village Revenue and Expenditure Budget (APBDes) in Gumelar Village, Gumelar Subdistrict, Banyumas Regency in 2020".

B. Problem Formulation

Based on the background of the problem as described above, the following problems can be formulated. What is the authority of the Village Consultative Body (BPD) in preparing the Village Revenue and Expenditure Budget (APBDes) in Gumelar Village, Gumelar District, Banyumas Regency in 2020?

C. Research Objectives

Based on the background of the problem and the formulation of the problem as described above, it can be stated that the purpose of this study is to determine the authority of the Village Consultative Body (BPD) in preparing the Village Revenue and Expenditure Budget (APBDes) in Gumelar Village, Gumelar District, Banyumas Regency in 2020.

D. Benefits of Research

1. Theoretical Benefits

The results of this study are expected to add to the scientific discourse in the field of law, especially constitutional law regarding the role of legislative institutions at the village level.

2. Practical Benefits

The results of this study are expected to provide input for village government, especially Gumelar Village, Gumelar District, Banyumas Regency regarding the authority of the BPD in drafting village regulations.

E. Research Methods

1. Approach Method

The approach method used in this research is normative juridical, that is, an approach that uses a positivistic legal conception. The concept of legistically positivistic is written norms that are made and promulgated by authorized officials and view law as a normative system that is independent, closed and independent from real community life.

2. Research Specifications

The specification used is clinical legal research, namely research to find in abstracto law in in-concreto cases, namely the authority of the BPD in the preparation of the APBDes in Gumelar Village, Gumelar District, Banyumas Regency in 2020.

3. Research Material

The material of this research is about the authority of the BPD in preparing the APBDes in Gumelar Village, Gumelar District, Banyumas Regency in 2020.

4. Research Location

This research was conducted in Gumelar Village, Gumelar Subdistrict, Banyumas Regency.

5. Sources of Data

a. Secondary Data

- 1) Primary legal materials will be obtained through studies with librarians by compiling all laws and regulations, legal documents and books and scientific journals related to the problem.
- 2) Secondary legal material which is income from legal experts related to research, which is taken by using a written interview.
- 3) Tertiary legal materials in the form of legal materials which include dictionaries and other materials that can provide guidance or explanation of primary and secondary legal materials.

b. Primary data

- 1) The results of the interview regarding the implementation of the role of the BPD in the preparation of the APBDes in Gumelar Village, Gumelar District, Banyumas Regency.
 - 2) The results of documentation observation of the implementation of BPD authority in the preparation of APBDes in Gumelar Village, Gumelar District, Banyumas Regency.
6. Data Collection Methods
- a. Secondary Data
The data is obtained by studying statutory regulations, legal documents and books and scientific journals related to the problem
 - b. Primary data
Primary data is data obtained directly from the community, which is taken by using guided interviews.
7. Data Presentation Method
The data that has been collected is then recorded based on its relevance to the subject matter for later review as a complete and systematic unit.
8. Data analysis techniques
Both secondary and primary legal materials obtained in this study will be analyzed prescriptively using deductive methods, namely general data on legal conceptions in the form of legal principles, postulates and teachings (doctrines) and expert opinions arranged symmetrically as a composition of facts. - legal facts.

F. Research Results

1. Profile of Gumelar Village, Gumelar Subdistrict, Banyumas Regency

Gumelar Village is one of 10 villages in the Gumelar Subdistrict, Banyumas Regency and is the capital of the sub-district. The vision of Gumelar Village is: "The realization of a clean Village Government to welcome a prosperous community with faith and piety towards a better Gumelar". The missions of Gumelar Village are:

- a. Implementing the service system to the community in an effective, fair and professional manner.
- b. Developing Village Leading Potentials based on commodity agricultural products as a core business in developing economic access and market access.
- c. Developing a cooperative network between the village government and the community (private) through the provision of adequate facilities and infrastructure.
- d. Increase the community's ability to manage sustainable development efficiently and effectively.
- e. Increase the capacity, work morale and accountability of Village Government Officials in managing development and services to the community.
- f. Preserving local culture.
- g. Increase Village Original Income by building Village-Owned Enterprises (BUMDes)

The number of residents in Gumelar village as of December 31, 2019 was 12,517 people. Gumelar Village has a Village Community Institution, which is an

institution formed by the community as a partner of the Village Government in accommodating and realizing the aspirations and needs of the community in the field of development.

2. Banyumas Regency Regulation Number 11 of 2015 concerning the Village Consultative Body

In order to accommodate and channel community aspirations and to supervise the stipulation and implementation of Village Regulations, Village Revenue and Expenditure Budgets and Policies stipulated by the Village Head, it is necessary to establish a Village Consultative Body. The village as a legal community unit which has the authority to regulate and manage the interests of the local community towards the local community towards a religious, democratic, fair and prosperous society, requires a BPD which functions to discuss and agree on the draft Village regulations together

Village Head, accommodating and channeling the aspirations of the Village community, and supervise the performance of the Village Head. BPD membership consists of elements of the Chairman of the Rukun Warga (RW), customary leaders, professional groups, religious leaders and other community leaders or leaders by ensuring the representation of women who are elected democratically through representative deliberations based on regional representation. The membership period of BPD is 6 (six) years from the date of pronouncement of the oath / promise and can be selected for membership period for a maximum of 3 (three) consecutive times or not. BPD is a container and channel for the aspirations of the community, thus, effective Village Governance must be seen in the context of the existence of an effective legislative body. Therefore,

Strengthening BPD institutions is a necessity to create effective and democratic governance. The process of strengthening the BPD is very important because apart from the BPD as a political institution in the Village which functions to exercise control over the Village Government, it is also an integral part of the Village Government which is responsive to demands and accountability to the community.

BPD must be able to strengthen its capabilities and position so that it can play an optimal role. In strengthening BPD as a vehicle for village democracy, it is necessary to intensively place it understanding of the existence, function and mechanism of action, as well identify the various problems that surround the institution. Thus it is hoped that it can encourage and stimulate the optimization of BPD functions for the realization of village autonomy.

In accordance with the provisions of the laws and regulations governing Villages, namely Law Number 6 of 2014 concerning Villages and Implementation Regulations of Law Number 6 of 2014 concerning Villages, one of the things that must be implemented by the Region is to stipulate a Banyumas Regency Regional Regulation. concerning the Village Consultative Body in accordance with the provisions of the legislation referred to.

BPD has a function:

- a. Discuss and agree on draft village regulations together village head;

- b. To accommodate and channel the aspirations of the village community; and
- c. Supervise the performance of the Village Head.

BPD has the authority:

- a. Discussing the draft Village Regulation together with the Village Head;
- b. Supervise the implementation of Village Regulations and Village Head Regulation;
- c. Propose the appointment and dismissal of the Village Head;
- d. Form a committee and process the Village Head election;
- e. Dig, accommodate, collect, formulate, and distribute people's aspirations; and
- f. Arrange BPD rules.

Village Consultative Body is entitled to:

- a. Supervise and request information on Village administration from the Village Government;
- b. Express an opinion on the administration of the Village Administration, and empowerment of village communities; and
- c. Get operational costs for the implementation of duties and functions from Village Income and Expenditure Budget.

3. Village Consultative Body in Gumelar Village

The Village Administration is carried out by the Village Government and the Village Consultative Body. The number of BPD members of Gumelar Village for the service period of 2014-2019 is 11 people.

Table 1. Members of the BPD Gumelar Village

No.	Position Held By
1	Chairman Sinung T.M, S.Pd
2	Deputy Chairperson Dwiyanto, S.Pd, S.AP
3	Secretary Kudiyono, SE, S.Pd, MM
4	Head of Government Aswin Bahtiar
5	Head of Kursin Development Fahrudin, S.Pd
6	Head of Public Welfare Antun Primanda Jayadi
7	Members of Wahyu Dwi Bahtiar
8	Kusman Members
9	Members Darwoto S.Pd.
10	Members of the Raswin
11	Risto Members

There are 5 BPD members in Gumelar Village with a bachelor's degree and the others with high school education.

4. The Memorandum of Understanding between the Gumelar Village Government and the Gumelar Village Consultative Body Number: 142/1/2020 dated: January 8, 2020 concerning Mutual Agreement on the Draft Gumelar Village Regulation concerning the Gumelar Village Income and Expenditure Budget, Gumelar District, Banyumas Regency Fiscal Year 2020 Becomes a Village Regulation

The undersigned below :

- 1 a Name: H. Susilo Urip Suprpto, S.Si
Position: Head of Gumelar Village, Gumelar District
Office Address: Gumelar Village Office, Gumelar District acting as and on behalf of the Gumelar Village Government, hereinafter referred to as the First Party
- 2 a. Name: Sinung Tri Marhaendro., S.Pd
Position: Chairman of the BPD Gumelar Village
Office Address: Gumelar Village Office, Gumelar District
- b. Name: Dwiyanto, S.Pd, S.AP
Position: Deputy Chairman of BPD Gumelar
Office Address: Gumelar Village Office, Gumelar District
- c. Name: Wahyu Dwi Bahtiar
Position: Representative of BPD Members
Office Address: Gumelar Village Office, Gumelar District acting on behalf of the Gumelar Village Consultative Body, hereinafter referred to as the Second Party; hereby declares that the parties agree on the Draft Village Regulation concerning the Village Revenue and Expenditure Budget (APBDesa) for the 2019 Fiscal Year with the following details:
 1. Village Income Rp. 3,955,148,607
 2. Village Shopping Rp. 4,073,933,740
 - Surplus / Deficit Rp. 118,785,133
 3. Village Financing
 - a. Financing Receipt Rp. 118,785,133
 - b. Financing Expenditure of Rp. 0
 - Difference in Financing (a - b) Rp. 118,785,133

In full, the Draft Village Regulation concerning the Village Revenue and Expenditure Budget (APBDesa) for the 2020 Fiscal Year is compiled in the Appendix which is an integral part of this Memorandum of Understanding. Thus this Memorandum of Understanding was made to serve as the basis for the preparation of the Draft Village Regulation concerning the Village Revenue and Expenditure Budget (APBDesa) for the 2020 Fiscal Year.

5. Gumelar Village Regulation Number 1 of 2020 concerning the Village Revenue and Expenditure Budget (APBDes) for the 2020 Fiscal Year

The Village Income and Expenditure Budget as a form of Village financial management is carried out openly and responsibly for the greatest prosperity of the Village community. The Village Revenue and Expenditure Budget (APBDes) for the 2020 Fiscal Year is contained in the Village Regulation concerning the Village Budget for the 2020 Fiscal Year which is prepared according to the needs of implementing village governance based on the principles of togetherness, efficiency, justice, sustainability, environmental awareness and independence so as to create a foundation that is strong in implementing governance and development towards a just, prosperous and prosperous society.

Village Revenue and Expenditure Budget for Fiscal Year 2020 with the following details:

1. Village Income Rp. 3,955,148,607
2. Village Shopping Rp. 4,073,933,740
- Surplus / Deficit Rp. 118,785,133
3. Village Financing
 - a. Financing Receipt Rp. 118,785,133
 - b. Financing Expenditure of Rp. 0
- Difference in Financing (a - b) Rp. 118,785,133

G. Discussion

Village government has all autonomous government structures that are independent in carrying out all household affairs. The organizational structure and village government are no longer just a mirror of the history of the past government with all its traditional authenticity. One of the most important elements is the reform of traditional village governance so that it can carry out government functions and services in tune with the development of the surrounding community. The reforms referred to are in terms of management, resource development, governance orientation and others.

Village autonomy is genuine, complete and unanimous autonomy and has a right of origin so that it is an inherent right, therefore village autonomy is also referred to as 'original autonomy', and not a right of giving, as can be applied to regional autonomy. The right to grant is the authority obtained by a unit of government at a certain level on the basis of the grant by a higher government unit. Authority is the right to do something or to order other people to do or not do something in order to achieve certain goals, authority is a delegation or delegation of authority from superiors to subordinates. Whereas Authority is always a gift, which must always be accounted for, while innate rights are a series of rights that arise from a social, economic, political and cultural process of a particular legal society, including the results of the process of interaction with other legal community associations. The legitimacy of village autonomy stems from recognition of the rights of origin and customs as well as the authenticity of social capital life in the civil society environment of the village community.

The government that is formed is a personification of the state, so that in carrying out its duties it is not misused, signs are drawn up in the form of the State Constitution. This State Basic Law regulates the form of the state, the state government system, state institutions, state relations with citizens / residents / citizens of the community, and so on.

The form of Indonesian government is a democratic government, namely government from, for, and by the people with an indicator of the involvement or participation of the people in government administration, which is known as a bottom-up system (from the bottom up or from the people to the government). A village is a legal community unit that has an original composition based on special rights of origin. The foundation of thought regarding Village Government is diversity, participation, genuine autonomy, democratization and community empowerment. A village is a legal community unit that has an original composition based on special rights of origin. The basis of thought regarding Village Government

is diversity, participation, genuine autonomy, democratization and community empowerment”.

Law of the Republic of Indonesia Number 6 of 2014 concerning Villages in Article 1 number 1 and number 2 states:

Article 1 number 1

Village is a village and customary village or what is referred to by other names, hereinafter referred to as Desa, is a legal community unit that has territorial boundaries which is authorized to regulate and administer government affairs, the interests of the local community based on community initiative, rights of origin, and / or traditional rights. recognized and respected in the government system of the Unitary State of the Republic of Indonesia.

Article 1 number 2

Village Administration is the implementation of government affairs and the interests of the local community in the government system of the Unitary State of the Republic of Indonesia.

Law Number 6 of 2014 concerning Villages is the legal basis for the implementation of village governance. The village government consists of the village government and the Village Consultative Body (BPD). In the Law of the Republic of Indonesia Number 6 of 2014 concerning Villages, Article 1 point 4 states:

Article 1 number 4

The Village Consultative Body or what is referred to by another name is an institution that carries out government functions whose members are representatives of the Village population based on regional representation and are determined democratically

The Village Government includes the Village Head, Village Officials and the Village Consultative Body (BPD). The Village Head is the head of the village administration based on policies established with the Village Consultative Body (BPD). The Village Consultative Body (BPD) is an institution that embodies democracy in the implementation of village governance. BPD members are representatives of the villagers concerned based on regional representation. BPD members consist of the Chairman of the Rukun Warga, traditional leaders, professional groups, religious leaders and other community leaders or leaders. The term of office for BPD members is 6 years and can be reappointed / proposed for another 1 time. BPD leaders and members are not allowed to hold concurrent positions as Village Heads and Village Officials. The Village Consultative Body (BPD) has the function of establishing Village Regulations with the Village Head, accommodating and channeling the aspirations of the people they represent. The position of the BPD in the administration of the Village Government which is parallel to the Village Government is that the BPD is not higher or lower and is not part of the Village Government. Therefore, the BPD is a partner of the Village Government who is obliged to respect each other, help help, complement each other, in order to

achieve efficient and effective Village Government administration and for the realization of Village prosperity.

Based on the results of the research in point 2, it is known that the authority of the BPD in Gumelar Village is in accordance with what is regulated in Article 12 of the Banyumas Regency Regional Regulation Number 11 of 2015 concerning the Village Consultative Body, namely:

- a. Discussing the draft Village Regulation together with the Village Head;
- b. Supervise the implementation of Village Regulations and Village Head Regulation;
- c. Propose the appointment and dismissal of the Village Head;
- d. Form a committee and process the Village Head election;
- e. Dig, accommodate, collect, formulate, and distribute people's aspirations; and
- f. Arrange BPD rules.

When viewed from the authority possessed by the BPD, in the process of preparing the APBDes in Gumelar Village, the BPD has the authority to participate in discussing the design submitted by the village government. This authority is well exercised by the BPD with its involvement in discussing the draft village regulation on APBDes, as stated in the memorandum of understanding between the BPD and the village government of Gumelar.

In the implementation of village government, community participation in development activities is highly expected. The Village Head in carrying out development tasks and providing services to the community must really pay attention to the suggestions and input that come from the Village Consultative Body or the Village community. To build a democratic government between the Village Head and the Village Consultative Body, one must synergize well, have a compatible mind. To create a comfortable and safe atmosphere in the implementation of Village Government the key is in partnership, consultation, coordination, harmony and synergy between the Village Head and the BPD so that later the resulting village government policies, activities and programs can be jointly accounted for to realize progress, justice and Village community welfare.

Law Number 6 of 2014 concerning Villages in Article 1 paragraph (5) states that the implementation of village administration must be carried out democratically, then a forum is created, namely village deliberations. that the village deliberations or what is referred to by other names are deliberations between the Village Consultative Body, the village government, and elements of the community organized by the Village Consultative Body to agree on matters of a strategic nature.

In this regard, the government has stipulated Government Regulation of the Republic of Indonesia Number 43 of 2014 concerning Implementation Regulations of Law Number 6 of 2014 concerning Villages, so as a consequence of the issuance of this Government Regulation, the regions make regional regulations. The implementation of legal rules and / or legal provisions formulated in the articles on the body of the Perda must have implementing regulations. According to Soehino, in order to implement a legal rule or legal provisions, implementing regulations must be established.

Law Number 6 of 2014 concerning Villages in Article 69 paragraph (9) states that in order to carry out its duties, the village government must have rules that are

formed in consultation with the village community, the Draft Village Regulation must be consulted with the village community. According to its function, BPD has an important role in village governance. A role is a set of levels that are expected to be owned by people who are domiciled in society. One of the important roles of the BPD is in drafting village regulations on APBDes which are implemented annually.

Based on the results of research points 4 and 5, it is known that the existence of BPD, whose members come from community members, together with the village government compile a Dersa Regulation on APBDes. BPD is a collector and channel for community aspirations, thus effective Village Government must be seen in the context of an effective legislative body. Therefore, strengthening BPD institutions is a necessity to create an effective and democratic government.

The administration of the village government is financed from the funds set out in the Village Income and Expenditure Budget. Budget is a statement regarding the estimated performance to be achieved during a certain period of time which is expressed in financial terms while budgeting is a process or method for preparing a budget. The budget is a statement regarding the estimated future performance achieved by an organization in a certain period which is expressed in monetary terms.

Such an arrangement means that there is recognition of the autonomy possessed by the village or as village autonomy itself can be interpreted as the granting of freedom and independence to regulate and manage one's own household for some government affairs in accordance with statutory regulations, because it involves the affected community. the result of these policies and groups to then pour into one concept.

So far, discussions on villages and policy arrangements regarding village governance have never been carried out in depth and thoroughly through an open social contract process. The formulation of regulatory policies regarding villages tends to be elitist and closed, so that the results almost always cause surprises among the wider community. BPD has an important role in the administration of government in the village, which includes being actively involved in the preparation of a number of village regulations. The preparation of ABPDes as stipulated in village regulations is jointly prepared by the village government and BPD.

H. Conclusion

Based on the results of research and discussion, it can be concluded that the authority of the Village Consultative Body (BPD) in the preparation of the 2020 Village Revenue and Expenditure Budget (APBDes) in Gumelar Village, Gumelar District, Banyumas Regency is regulated in Article 12 letter a of the Banyumas Regency Regional Regulation Number 11 of 2015 About the Village Consultative Body. This authority is exercised by the BPD by discussing the draft village regulation on APBDes as outlined in the Memorandum of Understanding between the Gumelar Village Government and the Gumelar Village Consultative Body Number: 142/1/2020 dated: January 8, 2020 concerning Joint Agreement on the Draft Gumelar Village Regulation Regarding the Budget and Revenue. Gumelar Village Expenditure, Gumelar Subdistrict, Banyumas Regency, Fiscal Year 2020, Becomes a Village Regulation

I. Suggestions

Suggestions that can be given are in accordance with the research conclusions, namely that the BPD in exercising its authority in preparing the APBDes needs to side with the people. BPD explores the aspirations that develop in the community and understands well the potential of the village. The funds budgeted in the APBDes can be used to realize good governance that can improve the welfare of the community.

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Peraturan Perundang-undangan:

Undang-Undang Dasar Negara Republik Indonesia tahun 1945

Undang-Undang Nomor 23 Tahun 2014 tentang Pemerintahan Daerah

Undang-Undang Republik Indonesia Nomor 6 Tahun 2014 Tentang Desa

Peraturan Pemerintah Republik Indonesia Nomor 43 Tahun 2014 Tentang
Peraturan Pelaksanaan Undang-Undang Nomor 6 Tahun 2014 Tentang
Desa

Peraturan Daerah Kabupaten Banyumas Nomor 11 Tahun 2015 Tentang Badan
Permusyawaratan Desa

Keputusan Bupati Banyumas Nomor 2340 Tahun 2013 tentang Persemian Anggota
Badan Permusyawaratan Desa Gumelar Kecamatan Gumelar Kabupaten
Banyumas masa bakti 2014 – 2020