

Legal Review of the Legal Status and Responsibilities of Village Apparatus in Village Financial Management Based on Home Affairs Regulation Number 113 of 2014 Concerning Village Finances

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ABSTRACT

Villages as the smallest government units have a strategic role in national development, especially after the enactment of Law Number 6 of 2014 concerning Villages which provides broader authority in regulating and managing community interests. This increase in authority has implications for increasing village responsibilities, especially in village financial management regulated through the Regulation of the Minister of Home Affairs Number 113 of 2014. This study aims to analyze the legal status of village officials and the form of their legal responsibility in village financial management. The research method used is empirical juridical, namely studying laws and regulations and their implementation in the field, with a case study in Wanajaya Village, Teluk Jambe Barat District, Karawang Regency. The results of the study indicate that village officials have a position as an assistant element to the village head in the administration of government, including in village financial management which includes planning, implementation, administration, reporting, and accountability. In the event of deviations, village officials can be held legally accountable which includes administrative, civil, and criminal responsibilities. Therefore, it is necessary to increase the capacity of village officials and strengthen the monitoring system to realize village financial management that is transparent, accountable, and in accordance with the principles of good governance.

Keywords: Legal Status, Village Apparatus, Legal Responsibility,

INTRODUCTION

As the lowest level of government within the constitutional structure of the Republic of Indonesia, villages play a strategic role in realizing national development. The strengthening of the legal status of villages has become increasingly evident following the ratification of the Law on Villages. Law Number 6 of 2014 concerning Villages which grants villages greater recognition and authority to regulate and manage the interests of their

communities based on their ancestral rights and local customs. The consequence of this strengthened authority is increased village responsibility, particularly in managing village finances sourced from the State Budget (APBN), Regional Budget (APBD), and other legitimate revenue sources.¹

As a technical implementation of village financial management, the government enacted Minister of Home Affairs Regulation Number 113 of 2014 concerning Village Financial Management, which details the planning, implementation, administration, reporting, and accountability of village finances. This regulation positions the village head as the holder of village financial management authority, assisted in their implementation by village officials. Thus, village officials have clear legal standing and administrative and functional responsibilities in every stage of village financial management. The annual increase in village fund allocations carries significant legal implications. On the one hand, village funds serve as an instrument for accelerating development and improving the welfare of village communities. However, on the other hand, the large amount of funds managed also creates the potential for irregularities and abuse of authority if not accompanied by an adequate oversight and accountability system. Therefore, it is important to examine the legal position of village officials within the village government structure and the forms of legal responsibility inherent in village financial management based on applicable laws and regulations. Normatively, village financial management must be implemented based on the principles of transparency, accountability, participation, and orderly and disciplined budgeting. The legal status of village officials is not only as technical administrative implementers, but also as legal subjects who can be held accountable for violations, whether in the administrative, civil, or criminal realm. Therefore, in-depth study is required to understand the limits of their authority, scope of responsibility, and the legal consequences that may arise from carrying out these duties.²

The development of the Indonesian government system after entering the reform era showed considerable progress. Democratic values were re-implemented in state administration. The previous centralistic system of government began to be abandoned, marked by the implementation of regional autonomy. Through this policy, regional governments gained the authority to regulate and manage their own affairs with the aim of achieving equitable development and improving the welfare of local communities. However, the implementation of economic policies in the regions has not been fully

¹ Law Number 6 of 2014 concerning Villages.

²M. Ali Jaya Saragih, Eka Nurmala Sari, and Irfan, "Construction of Transparency, Accountability, and Budget Participation in Village Financial Management," Mandiri: Journal of Accounting and Finance, Vol. 3 No. 3.

optimal. According to a report by the Institute for Development of Economics and Finance (2017), regional autonomy, which emerged after the collapse of the New Order, is considered to have widened inequality and disparities in Indonesia. Unequal development remains evident, particularly between rural and urban areas.

In an effort to address these issues, the government then initiated the implementation of village autonomy and fiscal decentralization as stipulated in Law Number 6 of 2014 concerning Villages. The law explains that villages, including customary villages or other names, are legal community units that have territorial boundaries and are authorized to regulate and manage the interests of the local government and community based on initiatives, ancestral rights, and traditional rights recognized in the government system of the Unitary State of the Republic of Indonesia. This regulation is expected to be able to address the various needs of village communities more effectively. In addition, villages are given the freedom to manage their own government and resources to improve community welfare and realize independent villages. However, in financial planning practices, many villages still have not established the Village Revenue and Expenditure Budget (APBDes) appropriately, including in determining the scale of priorities and distribution of resources. Village financial management has been regulated by the government through Regulation of the Minister of Home Affairs Number 113 of 2014 concerning Village Financial Management. This regulation serves as a guideline for village officials in managing finances more independently and accountably, not only limited to normative rules.³

In general, the development policy direction of Wanajaya Village is focused on increasing community and village independence, as well as strengthening social, economic, and ecological resilience, as mandated by Law Number 6 of 2014 concerning Villages. Data regarding the Village Revenue and Expenditure Budget (APBDes) for the 2023, 2024, and 2025 fiscal years can be seen in Table 1 below.

NO	YEAR	Village Budget
1	2023	934,067,000
2	2024	1,030,420,000
3	2025	1,054,216,000.

Source: Village Budget Book, Wanajaya Village (2025)

³Zakiyudin Fikri, "Implementation of Village Financial Management," *Publitas Journal of Social Sciences and Politics*, Vol 9, 2023. p. 157.

RESEARCH METHODS

This research uses an empirical legal approach. This is a legal research method that examines law not only as norms or rules written in legislation, but also as how the law is applied and implemented in practice in society.⁴

The legal approach is carried out by examining various laws and regulations governing village governance and village financial management, in particular the Regulation of the Minister of Home Affairs Number 113 of 2014 concerning Village Financial Management and Law Number 6 of 2014 concerning Villages.

Meanwhile, the empirical approach was carried out by directly examining the conditions that occurred in the field, namely in Wanajaya Village, to find out how the legal position and responsibilities of village officials in managing village finances were implemented in practice.

Thus, this research not only studies the legal regulations, but also assesses whether the implementation of village financial management is in accordance with applicable legal provisions.

RESEARCH RESULTS AND DISCUSSION

Legal Position of Village Apparatus in the Government System Based on Home Affairs Regulation Number 113 of 2014

The Village Apparatus is one of the village government organs, in addition to the Village Head. As stipulated in Article 1, point 3 of the Village Law, the Village Apparatus serves as an "assistant" to the Village Head in carrying out governmental functions. In the Indonesian constitutional system, the "assistant" position is also attached to the Vice President and ministers.⁵

Based on Home Affairs Ministerial Regulation No. 113 of 2014, the position of village officials can be seen from their role in village financial management, namely:

⁴Deny Guntara et al., "The Role of Village Government in Orderly Land Governance in Dayeuhluhur Village, Tempuran District, Karawang Regency as an Implementation of Agrarian Reform," *Comprehensive Journal of Science*, Vol. 3, No. 6, June 2024, p. 1387.

⁵Sarkawi, *Village and Sub-district Government Law Book*, Mataram University Press 2022, pp. 163-164

Village officials (such as the village secretary) act as technical implementers of village financial management. They assist the village head in village financial planning, implementation of the village budget, administration, reporting and accountability.⁶

The legal status of village officials is their position or legal status as part of the village government administration, possessing specific authorities, duties, rights, and obligations under statutory regulations. This status demonstrates that village officials serve not only as administrative assistants but also as subjects of public law who carry out government functions at the village level.

From an administrative law perspective, village officials are positioned as village government officials who assist the village head in administering government affairs, development and community services, so that every action taken has legal consequences and must be accounted for.⁷

Village officials are regulated in Articles 48-53 of the Village Law. Briefly, these articles regulate the status and duties of village officials; appointment and dismissal; salaries; and prohibitions in carrying out their duties. These aspects are presented in the following articles, with detailed formulations and explanations:

1. Position and Duties

The types, positions and duties of Village Apparatus are stated in Articles 48 and 49 below:

Article 48

Village apparatus consists of:

- a. Village secretary
- b. Regional implementers, and
- c. Technical implementer

Article 49

(1) Village officials as referred to in Article 48 are tasked with assisting the Village Head in carrying out his duties and authorities;

(2) Village officials as referred to in paragraph (1) are appointed by the Village Head after consultation with the sub-district head on behalf of the Regent/Mayor;

⁶Zulkarnain & Widi Nurdiati, Analysis of the Implementation of Home Affairs Ministerial Regulation No. 113 of 2014, Journal of Business and Economic Accounting. Vol. 4 No. 2.

⁷RB Sijabat, "The Position of Village Officials in the Village Government System," Journal of Government Science, Vol. 3 No. 2, 2018.

(3) In carrying out their duties and authorities, Village Apparatus as referred to in paragraph (1) are responsible to the Village Head.

I think that paragraphs (1) and (3) above are clear enough. Meanwhile, paragraph (2) states that what is meant by 'sub-district head' is a sub-district head or someone who is called by another name.

In the Indonesian village government system, village officials play a crucial role as an element that assists the village head in carrying out village governance. Under village laws and regulations, the village government consists of the village head and village officials as the elements that administer the village government. Village officials play a role in assisting in the implementation of government administration, providing services to the community, and managing village finances. Legally, village officials serve as an element that assists the village head in carrying out village government functions. This means that village officials do not exist as separate institutions, but rather as part of the village government structure tasked with assisting the village head in exercising government authority, development, community development, and providing services to the community.⁸

In the context of Home Affairs Ministerial Regulation Number 113 of 2014, village officials play a crucial role, particularly in village financial management. This regulation stipulates that village financial management be conducted transparently, accountably, participatively, and in an orderly and disciplined budget. In its implementation, the village head acts as the authority holder for village financial management, while village officials assist in the administration, recording, reporting, and administration of village finances in accordance with their respective duties and functions. Thus, the position of village officials in the village government system can be understood as a government apparatus at the village level that assists the village head in organizing government and implementing policies related to village administration and financial management. The existence of village officials is very strategic because they are technical implementers who interact directly with the community and are responsible for the implementation of public services at the village level.⁹

The legal status of village officials is the position or status of village officials as part of the village government administration, which has the function of assisting the village head in carrying out government administration, development, and village financial management. Village officials are part of the village government administration, which is under the village head and is responsible to him in carrying out administrative and technical government functions. In the village government system, the village head and village

⁸Hanif Nurcholis, *Book on Growth and Implementation of Village Government*, (Jakarta: Erlangga, 2011), p. 73.

⁹Ni'matul Huda, *book Village Government Law*, (Malang: Setara Press, 2015), p. 112.

officials hold the power of village government within the regional government structure under the regent/mayor.¹⁰

Forms of Legal Responsibility of Village Apparatus in Village Financial Management in the Event of Misappropriation or Misuse of Finances

Legal responsibility is the obligation of a person or legal subject to bear the legal consequences of any action they commit, whether intentionally or negligently, that causes harm to another party or violates applicable legal provisions. According to Hans Kelsen, legal responsibility is a person's obligation to accept sanctions due to violations of established legal norms.¹¹

Village financial management is the entire process of activities which include: planning, implementation, administration, reporting, and accountability of village finances. The Village Accounting Guide to Village Financial Governance explains that every village official is required to carry out financial management based on the principles of transparency, accountability, participation, and budgetary order and discipline, so that any deviation will result in legal consequences.¹²

Village officials are technical implementers who assist the village head in managing village finances. According to Hanif Nurcholis in his book "Growth and Implementation of Village Government," the village head holds the authority to manage finances, while village officials are responsible for their respective duties and functions. Therefore, if any irregularities occur, village officials can also be held legally accountable.¹³

Forms of Legal Responsibility: If there is any misappropriation or misuse of village funds, there are three forms of legal responsibility: administrative responsibility, civil responsibility, and criminal responsibility.

Administrative responsibility arises due to violations of village financial management procedures. Not preparing the Village Budget, Not making accountability reports, Deviations from budget procedures. According to Mardiasmo in the book Public Sector Accounting, every public financial management must comply with the principle of accountability, so that administrative violations will be subject to administrative sanctions.

¹⁰Komang Mila Damayanti & Deli Bunga Saravistha, The Position of Village Regulations in the Indonesian Legal System, Yustitia Journal, p. 7

¹¹Nurmayani, "Legal Responsibility in the Perspective of State Administrative Law," Journal of Legal Studies, Vol. 7 No. 2, 2016.

¹²Sujarweni V. Wiratna, Village Accounting: A Guide to Village Financial Governance, (Yogyakarta: Pustaka Baru Press), p. 45.

¹³Hanif Nurcholis, Growth and Implementation of Village Government, (Jakarta: Erlangga), p. 78.

Administrative responsibility is preventive and corrective, namely to correct errors without directly entering the criminal realm.¹⁴

Verbal and Written Warnings Village officials who commit minor administrative violations may be given a warning as a form of guidance by the village head or local government. This warning aims to correct administrative errors without immediately imposing severe sanctions. Postponement or Termination of Financial Rights, Village officials who are proven to have committed violations may be subject to sanctions in the form of delaying the payment of fixed income (siltap) or other allowances. Temporary Dismissal if there is a strong suspicion of financial irregularities, village officials can be temporarily suspended for the purposes of further investigation. Permanent Dismissal, If proven to have committed serious violations such as misuse of village finances, village officials can be permanently dismissed in accordance with statutory provisions. Obligation to Recover State/Village Losses, In the event of a village financial loss, village officials are required to compensate for the loss as a form of administrative responsibility.¹⁵

Civil Liability arises when there is a financial loss to the village due to the error or negligence of the village apparatus. According to Ridwan HR in the book State Administrative Law, every public official who causes state losses is obliged to compensate for the losses. This responsibility aims to recover the losses, not to punish the perpetrator.¹⁶

Compensation (Schadevergoeding), Village officials who cause village financial losses are required to compensate for these losses. This is based on the provisions of Article 1365 of the Civil Code concerning unlawful acts. Compensation can be in the form of returning misused money, replacing lost village assets, paying compensation for losses, Compensation aims to restore the situation to its original state (restitutio in integrum). Civil Lawsuit to Court, The village government or the injured party can file a lawsuit with the court against the village officials who committed the deviation. This lawsuit aims to obtain a decision requiring the perpetrator to compensate for the loss. Personal Responsibility, In civil law, responsibility is personal. This means that village officials as individuals remain responsible for their actions and cannot hide behind their position. Default in Financial Management, If village officials do not carry out their obligations as stipulated in the regulations (for example, not making reports or misusing the budget), then it can be categorized as a default that gives rise to an obligation to compensate. Recovery of Village Financial Losses (Restitution), Apart from through lawsuits, restitution of losses can be

¹⁴Mardiasmo, Public Sector Accounting, (Yogyakarta: Andi), p. 27.

¹⁵Sarman and Mohammad Taufik Makarao, Regional Government Law in Indonesia, (Jakarta: Rineka Cipta, 2012), p. 178.

¹⁶Ridwan HR, State Administrative Law, (Jakarta: RajaGrafindo Persada), p. 312.

carried out directly by village officials as a form of civil responsibility before taking further legal action.¹⁷

Criminal liability is imposed if the deviation fulfills the elements of a criminal act. According to Adami Chazawi in his book *Criminal Law on Corruption in Indonesia*, abuse of authority that harms state finances is considered a criminal act of corruption. Criminal liability is repressive, namely imposing punishment to create a deterrent effect.¹⁸

Imprisonment, Village officials who are proven to have misused village finances, especially those containing elements of corruption, can be sentenced to imprisonment. This is in accordance with the provisions of the Corruption Eradication Law. Fines, In addition to imprisonment, the perpetrator can also be subject to fines as an additional or alternative form of punishment. Additional Penalties (Replacement Money), In cases of village financial losses, the perpetrator can be required to pay replacement money in the amount of the losses incurred. If not paid, it can be replaced with an additional penalty in the form of imprisonment. Confiscation and Confiscation of Assets, Assets obtained from the misuse of village finances can be confiscated and confiscated by the state as part of the criminal law process. Dismissal from Office, Although it is an administrative consequence, dismissal from office often accompanies a criminal verdict as a result of serious violations committed.¹⁹

In general, the legal responsibility of village officials in managing village finances is the obligation of village officials (village heads and their staff) to be accountable for all village financial management in a transparent, accountable manner, and in accordance with laws and regulations, and to bear the legal consequences for any deviations or misuse. Village financial management encompasses all activities, from planning, implementation, administration, reporting, to accountability for village finances, which must be carried out transparently and accountably.²⁰

The village head and village officials as financial managers have great authority and are therefore vulnerable to irregularities, so a clear legal accountability mechanism is needed.²¹

CONCLUSION

¹⁷Sudikno Mertokusumo, *Indonesian Civil Procedure Law*, (Yogyakarta: Liberty, 2006), p. 98.

¹⁸Adami Chazawi, *Criminal Law on Corruption in Indonesia*, (Jakarta: RajaGrafindo Persada), p. 56.

¹⁹Teguh Prasetyo, *Criminal Law*, (Jakarta: RajaGrafindo Persada, 2016), p. 122.

²⁰Suci Flambonita et al., *Village Financial Management According to Law Number 6 of 2014*, *Indonesian Community Service Journal*. p. 7

²¹Edy Supriadi, *Village Head's Accountability in Village Financial Management*, *IUS Journal of Legal and Justice Studies*, p. 9

Based on the results of the study above, it can be concluded

1. The legal position of village officials in the village government system as regulated in Law Number 6 of 2014 and Regulation of the Minister of Home Affairs Number 113 of 2014 is as an assistant element to the village head who has a strategic role in the administration of government, especially in village financial management. Village officials not only function as administrative implementers, but also have functional responsibilities in every stage of financial management, from planning to accountability. The study in Wanajaya Village shows that village officials have carried out their roles according to the provisions, although there are still obstacles in the aspects of planning and human resource capacity.
2. Furthermore, the legal responsibility of village officials in managing village finances includes administrative, civil, and criminal liability for any irregularities or abuse of authority. This demonstrates that village officials are legal subjects who can be held accountable for any actions taken in their positions. Therefore, increased legal understanding, professionalism, and an effective oversight system are needed to ensure village financial management is carried out in accordance with the principles of transparency, accountability, participation, and orderly and disciplined budgeting, thereby supporting the realization of good village governance.

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