UNTAG Law Review (ULREV)
Volume 10, Issue 1, MEI 2026, PP 99-107
ISSN 2549-4910 (online) & ISSN 2579-5279 (print)
http://jurnal.untagsmg.ac.id/indeks.php/ulrev/indeks
www.fakhukum.untagsmg.ac.id

Legal Review of the Implementation of the 2024 Kunti Village Budget Based on the Village Law

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Submission: 2026-05-21
Review: 2026-05-26
Accepted: 2026-05-29
Publish: 2026-05-30

ABSTRACT; *This research aims to analyze the implementation of the Village Revenue and Expenditure Budget (APBDes) of Kunti Village in 2024 based on Law No. 6 of 2014 on Villages. The study focuses on two aspects: the conformity of budget planning with statutory regulations and the implementation of the budget in practice. This research uses an empirical juridical method by combining a normative legal approach with a sociological approach to examine the application of village financial management regulations by the Kunti Village Government. Primary data were collected through interviews with village officials, the Village Consultative Body (BPD), and community members, while secondary data were obtained from laws, APBDes documents, and related literature. The findings show that the implementation of the APBDes in Kunti Village has not fully complied with the principles of transparency, accountability, participation, and legal compliance as required by Law No. 6 of 2014.Therefore, this study recommends improving the capacity of village officials, strengthening the role of the BPD, optimizing village deliberations, and increasing public information disclosure through regular publication of the APBDes to support effective and sustainable village governance.*

Keywords: *APBDes; Village Governance; Transparency; Accountability*

INTRODUCTION

National development is a continuous process aimed at improving public welfare through equitable development across Indonesia, in both urban and rural areas.[1] In its implementation, national development focuses not only on economic growth but also encompasses improving the quality of human resources, equitable distribution of public services, strengthening government institutions, and

[1] Bappenas, *Rencana Pembangunan Jangka Menengah Nasional 2020–2024* (Jakarta: Bappenas, 2020).

empowering communities.[2] Villages, as the smallest unit within the government structure, hold a highly strategic position as they spearhead governance, development implementation, and direct public service delivery. Therefore, village development is a key priority in achieving the goal of fair and equitable national development.[3]

Through Law Number 6 of 2014 concerning Villages, the government grants villages broader authority to regulate and manage the interests of their communities based on their ancestral rights and local customs.[4] This law provides space for villages to be more independent in running their government and managing their resources.[5] Furthermore, this policy also aims to increase community participation in the village development process so that development is more aligned with local needs and potential.[6] With village autonomy, the government hopes that villages will be able to develop into independent, productive areas that can improve community welfare in a sustainable manner.

One tangible form of government support for village development is through the provision of Village Funds, allocated annually through the State Budget (APBN).[7] These Village Funds are then managed by the village government through the Village Budget (APBDes).[8] The APBDes is a crucial instrument in village governance, serving as the basis for implementing various development programs, community empowerment, community development, and public service delivery at the village level.[9] With such a substantial budget, village governments are required to manage village finances effectively, efficiently, transparently, and accountably, and in accordance with applicable laws and regulations. Good village financial management is one indicator of the success of village governance in realizing the principles of good governance.

In practice, village budget (APBDes) management often faces various challenges and problems. These problems can include suboptimal budget planning, low transparency in the use of village funds, weak oversight, and limited capacity of village officials in administrative and financial management.[10] These conditions have the potential to create discrepancies between budget implementation and applicable legal provisions and hinder the achievement of village development goals.[11] Therefore, regular monitoring and evaluation are necessary to ensure that Village Funds are used appropriately and provide optimal benefits to the community.

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[2] Siagian, *Administrasi Pembangunan* (Jakarta: Bumi Aksara, 2011), hlm. 15.

[3] Widjaja, *Pemerintahan Desa dan Administrasi Desa* (Jakarta: RajaGrafindo Persada, 2015), hlm. 21.

[4] Indonesia, Undang-Undang Nomor 6 Tahun 2014 tentang Desa.

[5] Kushandajani, "Implikasi UU No. 6 Tahun 2014 tentang Desa terhadap Penyelenggaraan Pemerintahan Desa," *JIIP* (2016).

[6] Arlis Luter Suruan, Welson Rompas, dan Femmy Tulusan, "Upaya Pemerintah Desa untuk Meningkatkan Partisipasi Masyarakat dalam Pembangunan Desa," *Jurnal Administrasi Publik* Vol. 5 No. 74 (2019).

[7] Kementerian Keuangan, *Laporan Keuangan Kementerian Keuangan TA 2023 (Audited)* (Jakarta: Kementerian Keuangan, 2023).

[8] Kementerian Dalam Negeri, Peraturan Menteri Dalam Negeri Nomor 20 Tahun 2018 tentang Pengelolaan Keuangan Desa.

[9] Mahsun, *Akuntansi Sektor Publik* (Yogyakarta: BPFE, 2014), hlm. 28.

[10] Ramdhan, *Transparansi Keuangan Desa melalui Sistem Informasi Desa* (Skripsi Universitas Brawijaya, 2020).

[11] Suharto, *Kapasitas Pemerintahan Desa dalam Implementasi Undang-Undang Nomor 6 Tahun 2014 tentang Desa di Jawa Tengah* (2018).

Kunti Village, Bungkal District, Ponorogo Regency, is one of the villages receiving a significant allocation of Village Funds in 2024. This village possesses significant potential, particularly in the agricultural sector and in the social life of a community that still upholds the value of mutual cooperation. This potential serves as a crucial asset in supporting village development and community empowerment. However, several issues remain in the implementation of the Village Budget (APBDes), particularly regarding the proportion of village government operational budgets, which are deemed not fully compliant with government regulations. The large use of government operational budgets has the potential to reduce funding allocations for infrastructure development and community empowerment programs, which should be the primary priorities for Village Fund utilization.

Furthermore, transparency and community participation in APBDes management also require attention. Open information regarding village budget use is crucial for increasing public trust in the village government and encouraging social oversight of Village Fund use. Community participation in the planning, implementation, and oversight of village development is also a crucial factor in achieving good village governance. Therefore, the village government needs to continuously improve the quality of village financial management to ensure it aligns with the principles of transparency, accountability, participation, and legal compliance as mandated by Law Number 6 of 2014 concerning Villages.

Based on these conditions, research on the implementation of the 2024 Kunti Village Budget (APBDes) is crucial to determine the extent to which village budget planning and implementation align with applicable legal provisions. This research is expected to provide an overview of village financial governance, identify various obstacles encountered in APBDes implementation, and serve as evaluation material for the village government in improving the quality of village budget management. Furthermore, the results of this research are expected to contribute to the development of legal science and village government administration, particularly regarding village financial management based on the principles of good governance, in order to create effective, transparent, and sustainable village development.

PROBLEM

Based on the research background outlined above, this study focuses on two main issues;

The first issue concerns the alignment of the 2024 Village Revenue and Expenditure Budget (APBDes) planning for Kunti Village with the provisions stipulated in Law Number 6 of 2014[12] concerning Villages and its implementing regulations.

The second issue relates to the implementation of the 2024 Village APBDes, specifically the application of the principles of transparency, accountability, participation, and legal compliance in village financial management.[13] This study was conducted to determine whether the implementation of the APBDes has been carried out in accordance with the principles of good village governance as mandated by applicable laws and regulations.

RESEARCH METHODS

[12] Indonesia, Undang-Undang Nomor 6 Tahun 2014 tentang Desa.

[13] UNDP, *Governance for Sustainable Human Development* (New York: United Nations, 1997), hlm. 9.

This research employs an empirical juridical legal research method, examining the application of law in community practice.[14] The approaches employed include a statutory approach and a sociological approach. The statutory approach is used to analyze legal provisions related to the management of the Village Revenue and Expenditure Budget (APBDes), specifically based on Law Number 6 of 2014 concerning Villages and its implementing regulations.[15] Meanwhile, the sociological approach is used to directly examine the implementation of the 2024 APBDes management in Kunti Village.

The data sources in this study consist of primary and secondary data.[16] Primary data were obtained through interviews and direct observation with parties involved in APBDes management, such as village officials, the Village Consultative Body (BPD), and the Kunti Village community. Secondary data were obtained from various legal documents and relevant literature, such as Law Number 6 of 2014 concerning Villages, government regulations, APBDes documents, budget realization reports, journals, and other scientific references.

The sampling technique used purposive sampling, which selects informants based on specific considerations relevant to the research needs.[17] The selected informants were those directly involved in the village budget management and oversight process, such as the village head, village secretary, village treasurer, BPD members, and community leaders.

Data analysis was conducted using descriptive qualitative methods by outlining and comparing the field research results with applicable legal provisions.[18] This method was used to determine whether the implementation of the 2024 Kunti Village Budget (APBDes) complies with the principles of transparency, accountability, participation, and legal compliance as stipulated in Law Number 6 of 2014 concerning Villages.

DISCUSSION

The implementation of the 2024 Village Revenue and Expenditure Budget (APBDes) for Kunti Village has essentially been carried out based on the village financial management mechanism as stipulated in Law Number 6 of 2014 concerning Villages.[19] The village government has carried out the stages of budget planning, implementation, and reporting through village deliberations involving village officials, the Village Consultative Body (BPD) [20], and the community. Community involvement in the planning process demonstrates efforts to apply participatory principles in village governance.[21]In addition, the APBDes is directed to support village development, governance, and community empowerment programs aimed at

[14] Kornelius Benuf dan Muhamad Azhar, "Metodologi Penelitian Hukum sebagai Instrumen Mengurai Permasalahan Hukum Kontemporer," *Jurnal Gema Keadilan* Vol. 7 No. 1 (2020): 20–33.

[15] Umar Sholahudin, "Pendekatan Sosiologi Hukum dalam Memahami Konflik Agraria," *Dimensi* Vol. 10 No. 2 (2017): 49–59.

[16] Sugiyono, *Metode Penelitian Kuantitatif, Kualitatif, dan R&D* (Bandung: Alfabeta, 2017), hlm. 137.

[17] Rifa'i Abubakar, *Pengantar Metodologi Penelitian* (Yogyakarta: SUKA-Press UIN Sunan Kalijaga, 2021), hlm. 75.

[18] Sugiyono, *Metode Penelitian Pendidikan* (Bandung: Alfabeta, 2019), hlm. 203.

[19] Indonesia, Undang-Undang Nomor 6 Tahun 2014 tentang Desa

[20] Widjaja, *Pemerintahan Desa dan Administrasi Desa*, hlm. 64.

[21] Rorong, Rares, dan Ruru, "Partisipasi Masyarakat dalam Pembangunan Infrastruktur," *Jurnal Administrasi Publik* Vol. 3 No. 046 (2017).

improving the welfare of village residents.

However, the research results indicate that the implementation of the 2024 Kunti Village Budget (APBDes) has not fully aligns with the principles of transparency, accountability, and legal compliance.[22] The main problem identified is the high level of budget allocation for village government operations, reaching 78.20% of the total funds received.[23] This amount exceeds the maximum allocation stipulated in Government Regulation Number 11 of 2019 for village government operations of 30%.[24] This discrepancy indicates a deviation from applicable village financial management regulations and indicates that budget allocation is not fully oriented toward development priorities and village community empowerment.

The large proportion of the government operational budget has resulted in a reduction in funds allocated for infrastructure development, community empowerment, and improving the quality of public services. The primary objective of the Village Fund is to accelerate village development and improve community welfare through programs that directly benefit villagers. This imbalance in budget use can hamper the effectiveness of village development and reduce the community's opportunity to obtain optimal benefits from the Village Fund allocated by the central government.

In addition to budget allocation issues, this research also found that the implementation of transparency principles in the management of the APBDes remains suboptimal.[25] Information regarding village budget use has not been fully communicated openly to the public.[26] This results in a lack of public understanding of the planning, use, and accountability processes for village budgets. Public information disclosure is crucial for achieving good village governance, as transparency can increase public trust in the village government and encourage more effective social oversight.

In terms of oversight, the role of the Village Consultative Body (BPD), the institution responsible for overseeing village governance, as stipulated in Law Number 6 of 2014 concerning Villages, continues to demonstrate various weaknesses in its implementation in Kunti Village in 2024. The oversight function, which should be carried out actively, systematically, and sustainably, has not been optimally implemented due to limited institutional capacity, limited understanding of village financial management by BPD members, and weak coordination mechanisms between the village government and the BPD in the evaluation process for the Village Budget (APBDes).[27] These conditions have resulted in the ineffective functioning of checks and balances in village governance. Consequently, potential budget irregularities, inaccurate use of Village Funds, and program implementation that does not fully align with community priority needs are potentially undetected early in the implementation phase.

In addition to the weak internal oversight function of the BPD, community

[22] UNDP, *Governance for Sustainable Human Development*, hlm. 11.
[23] Data APBDes Desa Kunti Tahun 2024.
[24] Ramdhan, *Transparansi Keuangan Desa melalui Sistem Informasi Desa*.
[25] Indonesia, Peraturan Pemerintah Nomor 11 Tahun 2019.
[26] Fauzan, *Partisipasi Masyarakat dalam Penyusunan APBDes* (Skripsi Universitas Muhammadiyah Surakarta, 2023).
[27] Sartibi bin Hasyim dkk., "Peranan BUMDes dalam Peningkatan Ekonomi Masyarakat," *Jurnal Pembangunan dan Kebijakan Publik* Vol. 12 No. 01 (2021).

participation in overseeing the use of the Village Budget (APBDes) remains relatively low. The community, in general, has not been actively involved in the village development oversight process, whether through expressing aspirations, monitoring program implementation, or evaluating village budget use. This low level of participation is influenced by limited public access to public information regarding the Village Budget (APBDes), the lack of transparency by the village government in submitting budget realization reports, and the low level of public understanding of their rights and obligations in village government oversight. Yet, the principle of participation is a fundamental principle of democratic village governance, as affirmed in Law Number 6 of 2014 concerning Villages. Therefore, low public involvement indicates that the implementation of participatory principles in the management of the 2024 Kunti Village APBDes has not been optimal.

These issues indicate that the implementation of the 2024 Kunti Village APBDes still faces serious obstacles in realizing the principles of good governance, particularly the principles of transparency, accountability, participation, effectiveness, and oversight. From a village administrative law perspective, APBDes management is not only required to meet formal administrative requirements but also to reflect open, accountable, and community-oriented governance. Therefore, strengthening village institutional capacity is crucial, both for village government officials and BPD members. This strengthening can be done through education and training on village financial management, monitoring the use of Village Funds, preparing accountability reports, and understanding the regulations governing village governance.

In addition, village governments need to conduct regular and comprehensive evaluations of the Village Budget (APBDes) management to identify any obstacles encountered in the implementation of village development programs. These evaluations must be conducted transparently, involving the Village Consultative Body (BPD) and community elements to create a more objective and participatory oversight mechanism. Village governments also need to increase public information transparency by providing easily accessible information to the public, such as the publication of the Village Budget (APBDes) and budget realization reports through village information boards, social media, and village deliberation forums. This transparency is crucial for building community trust and encouraging public involvement in overseeing the use of village finances.

In addition to internal oversight by the BPD, external oversight by the local government also needs to be strengthened to ensure that the implementation of the Village Budget (APBDes) complies with statutory provisions. Effective oversight is not solely aimed at identifying administrative errors but also serves as a coaching instrument to ensure the village government's ability to implement financial management in an orderly, disciplined, efficient, and accountable manner. With synergy between the village government, BPD, community, and local government, APBDes management is expected to be more professional and in accordance with the principles of good village governance.

Based on the results of the study, it can be understood that the implementation of the 2024 Kunti Village APBDes has basically been carried out in accordance with the mechanisms stipulated in Law Number 6 of 2014 concerning Villages, however, in practice, various weaknesses are still found in the aspects of supervision, transparency, and community participation. Therefore, strategic steps are needed in the form of improving the quality of human resources of village officials, strengthening the supervisory function of the BPD, optimizing community participation, and strengthening the transparency and accountability system of village financial management. With better APBDes management, village development is expected to run effectively, on target, and sustainably so as to be able to improve the welfare of the Kunti Village community in accordance with the objectives of village formation in Law Number 6 of 2014 concerning Villages.

CONCLUSION

Based on the research results, it can be concluded that the implementation of the 2024 Village Revenue and Expenditure Budget (APBDes) for Kunti Village has been carried out according to the mechanisms stipulated in Law Number 6 of 2014 concerning Villages, from the planning stage through implementation to budget reporting. The village government has also involved the Village Consultative Body (BPD) and the community in the village deliberation process as a form of implementing participatory principles in village governance.

However, the implementation of the 2024 APBDes in Kunti Village has not fully complied with the principles of transparency, accountability, and legal compliance as mandated by laws and regulations. This is evident in the high proportion of budget allocations for village government operations, reaching 78.20% of the total funds received, exceeding the maximum limit stipulated in Government Regulation Number 11 of 2019. This situation indicates that village budget management is not fully oriented towards optimal development and community empowerment.

Furthermore, transparency and oversight in APBDes management still need to be improved. Transparency of information regarding village budget use to the community has not been optimal, resulting in relatively low public participation in monitoring Village Fund use. Therefore, it is necessary to increase the capacity of village officials, strengthen the role of the Village Consultative Body (BPD), and optimize public participation in the village budget planning and oversight process. Therefore, future management of the Kunti Village APBDes needs to be carried out in a more transparent, accountable manner, and in accordance with applicable legal provisions so that village development goals and improving community welfare can be achieved effectively and sustainably.

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