



Authority of Surabaya City Government regarding Amending Fund Budget of Village

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Abstract

The village is part of the Sub-district which is formed by Regency / City Regional Regulation led by a head called Head of Village as a Sub-district apparatus who is responsible to the District Head. The Head of Village is appointed by the Regent/Mayor on the proposal of the Regional Secretary and Civil Servants who meet the requirements by the provisions of the Laws and Regulations which assist the duties of the Sub-District Head in carrying out village government activities, carrying out community empowerment, implementing community services, maintaining public peace and order, and so on. The limits of the Surabaya City Government's authority in making changes to the Fund Budget of Village must be by Government Regulation Number 17 of 2018 Article 30 where changes to the Fund Budget of Village are not less than 5% of the Regional Revenue and Expenditure Budget after deducting the Special Allocation Fund. In addition, the determination and management of the Fund Budget of Village must be transparent, including when changes are made by the Surabaya City Government, they must still be based on Government Regulation Number 17 of 2018 and Law Number 1 of 2022, where in Law Number 1 of 2022 Article 173a states that the Government can require Regions to prioritize the use of budget allocations for certain activities (refocusing), changes in allocations, and changes in the use of the APBD, and the Government can adjust the maximum amount of the APBD deficit and Regional Debt Financing. Legal conformity in the management of Fund Budget of Village has been stated in Law Number 23 of 2014 Article 1 Paragraph 47 and Law Number 130 of 2018 Article 1 Paragraph 8. Other legal conformity in the management of the Fund Budget of Village is also stated in Government Regulation Number 17 of 2018 Article 30 Paragraphs 6 and 7, and in Law Number 1 of 2022 Article 1 Paragraph 75.

Keywords: The Village, Fund Budget of Village, Amendment, Legal Conformity, Transparency

Introduction

The village serves as an integral component of the Sub-district, which is constituted via the regulatory framework of the Regency/City Regional Regulation. This function is carried out within the administrative hierarchy. This organizational system is managed by a designated official who is known as the Head of Village. This individual serves as an apparatus of the Sub-district and is directly accountable to the Sub-district Head. In accordance with the recommendations made by the Regional Secretary, the Regent/Mayor is the one who is responsible for carrying out the authoritative act of having the Head of Village appointed. This individual, who is chosen from among qualified civil servants and who adheres to the requirements of applicable laws and regulations, works in conjunction with the Sub-District Head to carry out essential obligations (Suwidyanti, 2023). In addition to other functions, they include the facilitation of activities related to village governance, the implementation of projects aimed at community empowerment, the delivery of community services, and the maintenance of public peace and order (Unit Jaringan Dokumentasi dan Informasi Hukum BPK Perwakilan Provinsi Kalimantan, 2020).

The government, in its broadest sense, is a state institution that represents social welfare for its citizens. This means that it can assist citizens who are unable to provide for their own needs, particularly in vulnerable situations that are typically encountered by the young, the old, the sick, the disabled, and the jobless due to the existence of economic forces outside of society's control (Sufa et al., 2020). In the pursuit of regional progress, each Regional Government, be it a Regency or City, allocates a segment of its Regional Budget (APBD) to foster the growth of local infrastructure and facilities, with a particular emphasis on the Village level. This financial allocation extends beyond mere infrastructure development, encompassing targeted initiatives to empower and uplift communities within the Village. Referred to as the Fund Budget of Village, this financial allocation derives from the General Allocation Fund, drawing upon the revenue of the National Government (APBN). Its principal objective lies in the strategic distribution of funds to specific regions, thereby facilitating the financing of government affairs falling under the jurisdiction of regional authorities. This fiscal mechanism serves as a crucial instrument, propelling local development agendas and community empowerment within the expansive framework of regional governance (RI, 2014).

Under the stipulations of Government Regulation Number 17/2018, specifically outlined in Article 30 concerning Sub-districts, the Regional Government of a Regency or City is mandated to earmark a designated budget within the broader framework of the Regional Revenue and Expenditure Budget. This allocation is intended for the comprehensive development of Village facilities, infrastructure, and community empowerment initiatives within the Village. The allocated budget finds its place within the Sub-district budget, delineated under the Village budget section, and is subject to meticulous adherence to established laws and regulations. This financial provision serves a pivotal role in the execution of the budget for the construction of Village facilities, infrastructure, and community empowerment endeavors. In essence, this structure signifies the Head of the Village as the wielder of budgetary authority, acting as the driving force behind the judicious utilization of allocated funds (Peraturan Pemerintah Republik Indonesia, 2018).

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However, in its allocation, there are frequent changes to the Fund Budget of Village by policies regarding transfers to regions related to the use of the General Allocation Fund, because since 2023 by Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, it is stated that the DAU is divided into two parts, namely DAU which is not determined for use (block grant) and DAU which is determined for use (specific grant). DAU specific grant is a form of DAU redesign that aims to achieve financial equality between regions, encourage better spending patterns, and accelerate public services in the regions, one type of which is DAU Funding for Villages for the development of public service facilities and infrastructure and community empowerment in the villages, while DAU block grants are used for routine financings such as employee salaries, development financing, and equalization. Therefore, the Fund Budget of Village policy is complementary without reducing the commitment of local government funding to the Village through the Regional Budget (APBD) (Kementrian Keuangan, 2023).

The primary objective of this research is to conduct a comprehensive examination into the constraints governing the Surabaya City Government's capacity to effect alterations to the Fund Budget of Village (Rahayu et al., 2023). Concurrently, it seeks to scrutinize the legal conformity inherent in the processes through which the Surabaya City Government enacts changes to the Fund Budget of Village. This multifaceted investigation delves into the intricacies of governmental authority and the legal frameworks that underscore alterations to financial allocations, contributing valuable insights to the broader discourse on regional governance and fiscal management.

Literature Review

The Fund Budget of Village

The incorporation of the Village into a Sub-district is mandated by the regulatory framework outlined in the Regency/City Regional Regulation, governed by the authoritative figure known as the Head of Village. Functioning as a vital Sub-district apparatus, this individual is directly accountable to the Sub-district Head (Gunawan, 2016). The appointment of the Head of Village is a prerogative bestowed by the Regent/Mayor, following recommendations from the Regional Secretary. An essential criterion for candidacy is adherence to the stipulated requirements for Civil Servants, as dictated by the Laws and Regulations facilitating the execution of duties that complement those of the Sub-district Head within the District context:

1. Undertake the execution and supervision of diverse governmental tasks within the village, encompassing administrative, regulatory, and strategic functions. This involves the implementation of policies, coordination of public services, and adherence to legal frameworks governing village governance.
2. Initiate and oversee programs aimed at enhancing the capabilities, well-being, and self-determination of the local community. This involves the development and implementation of initiatives that foster community resilience, participation, and sustainable development, aligning with the overarching goal of empowering individuals within the community.

3. Engage in the provision and coordination of various essential services to meet the needs of the local community. This encompasses activities such as healthcare, education, social services, and other support mechanisms tailored to enhance the overall well-being and quality of life within the community.
4. Oversee and ensure the preservation of public peace and order within the community. This involves implementing and enforcing regulations, collaborating with law enforcement agencies, fostering community engagement in crime prevention, and employing strategies to create a secure and harmonious living environment for all residents.
5. Ensure the upkeep and functionality of public service infrastructure and facilities, including but not limited to schools, healthcare centers, and recreational areas. This responsibility involves regular inspections, timely repairs, coordination with relevant authorities for improvements, and the implementation of measures to enhance the overall quality and accessibility of essential public services.
6. Fulfill additional responsibilities delegated by the sub-district head, which may encompass diverse tasks contributing to the efficient functioning of the local administration. These assignments could involve project coordination, data analysis, community engagement initiatives, or any specific duties aimed at addressing the evolving needs of the sub-district. The flexibility to adapt and execute various tasks reflects the dynamic nature of the role, requiring a proactive approach to meet the demands of the sub-district head and ensure smooth administrative operations.
7. Execute additional responsibilities in strict adherence to the stipulations set forth by prevailing laws and regulations. These supplementary duties may encompass a wide array of tasks dictated by legal frameworks, ensuring that every action aligns with established norms. Such obligations could involve compliance monitoring, regulatory assessments, or other tasks necessitated by the legal landscape governing village governance. Adhering meticulously to legal provisions underscores the commitment to upholding the highest standards of accountability and legality, reinforcing the integral role of the village head in maintaining the lawful and ethical functioning of local governance.

In the course of facilitating regional progress, the Regional Government, whether in a Regency or City, systematically designates a segment of its Regional Budget (APBD) for the advancement of local facilities and infrastructure. This inclusive financial allocation is tailored specifically to the Village level, fostering initiatives geared towards community empowerment within the Village. Termed as the Fund Budget of Village, this allocation plays a pivotal role in elevating communal well-being, contributing to the overarching objectives of regional development and empowerment strategies.

Authority

Authority, as a sanctioned manifestation of legal power, denotes the entitlement to issue commands or undertake lawful actions bestowed upon an individual, institution, or entity. Within the legal framework, this grant empowers its possessor to execute specific actions or render decisions (Nababan & Shahrullah, 2022). The construct of authority encompasses three integral legal components, establishing a comprehensive framework that elucidates the permissible scope and prerogatives associated with the exercise of legal power. This

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conceptualization contributes to a nuanced understanding of the legal dynamics underpinning authoritative actions and decisions (Mashuri et al., 2020):

1. The exertion of influence represents a mechanism wherein authority is employed to regulate the conduct of legal subjects. This intricate process involves leveraging established authority to shape and direct the actions and behaviors of individuals within the purview of legal frameworks. Influence, within this context, encapsulates a dynamic interplay of power, where those with authority strategically guide and mold the behaviors of legal subjects. This nuanced orchestration signifies a complex interaction between governing powers and individuals, ensuring a symbiotic alignment with legal norms and standards.
2. The concept of a Legal Basis represents the utilization of authority, mandating a continual demonstration of the pertinent legal foundation. In practical terms, any exercise of authority, particularly within legal frameworks, necessitates a consistent presentation of the applicable legal underpinnings. This denotes a critical facet wherein those wielding authority are obligated to transparently exhibit and substantiate the legitimacy of their actions by reference to established legal principles. The presence and acknowledgment of a clear Legal Basis underscore the adherence to legal norms, fostering accountability and ensuring the alignment of actions with established legal frameworks.
3. In the sphere of authority, conformity covers two unique dimensions: general standards, which belong to all forms of power, and specific standards, which outline the bounds of particular authority. Both of these standards are considered fundamental to conformity. The necessity of adhering to established rules that control various expressions of authority is brought into focus by this multidimensional idea. While general standards provide overarching concepts that can be applied to a wide variety of authoritative contexts, particular standards offer specific instructions that can be tailored to the application of authority in a variety of different domains. Conformity, in its most fundamental sense, refers to the alignment of activities with the established norms, which guarantees a harmonious exercise of authority across a variety of disciplines.

The Basic Theory of Budgeting

The strategic financial practice of budgeting entails the systematic planning, meticulous preparation, judicious allocation, and rigorous control of an organization's financial resources (Cakranegara et al., 2023). In its practical application, budgeting serves the paramount objective of attaining specific goals over defined timeframes. This temporal dimension is typically categorized into three distinct phases. Embracing the principles of foresight and financial stewardship, budgeting operates as a dynamic tool that empowers organizations to chart a course toward their envisioned objectives, fostering fiscal responsibility, and facilitating optimal resource utilization (Unit Jaringan Dokumentasi dan Informasi Hukum BPK Perwakilan Provinsi Kalimantan, 2020):

1. Long-Term Budgeting, extending beyond the typical horizon of three years, represents a comprehensive fiscal strategy meticulously crafted for prolonged durations. This budgetary approach serves a pivotal role in orchestrating strategic investments, fostering

regional expansion, and nurturing the development of regional capacities. By adopting a forward-looking perspective, Long-Term Budgeting emerges as a crucial tool for organizations and regions to align financial planning with overarching objectives, paving the way for sustained growth, resilience, and progress over extended timeframes.

2. The medium-term budgeting process typically covers a period of time ranging from one to three years and involves the mapping out of a strategic plan for the distribution of resources. These resources include labor, capital, and a variety of support materials. This method of budgeting places an emphasis on the meticulous planning of vital resources, with the objective of ensuring that operations continue to run smoothly over the course of the time period in question. Medium-Term Budgeting plays an essential part in navigating the ever-changing terrain of organizational initiatives, promoting adaptation, and assuring continued efficacy within the allotted timeframe. This is accomplished by placing an emphasis on resource optimization and operational efficiency.
3. Short-Term Budgeting, commonly executed within periods of less than one year, often aligning with a single fiscal year, primarily revolves around the meticulous supervision and orchestration of daily operations. The paramount objective of Short-Term Budgeting is to wield effective control over the immediate financial landscape, ensuring both stability and liquidity in the short run. By intricately managing resources and focusing on daily fiscal operations, organizations employing Short-Term Budgeting fortify their capacity to navigate the dynamic challenges of the short-term financial horizon with nimbleness and strategic precision.

Transparency Theory

The administration of the Fund Budget of Village stands as a pivotal endeavor with far-reaching implications for the enhancement of the welfare and prosperity of Village residents. In this regard, the introduction of transparency becomes imperative to materialize a procedural governance ethos in fulfilling the people's mandate. Transparency, elucidated as the government's openness in formulating policies, particularly those intertwined with the regional budget, serves as a means of disseminating this information to the public domain (Saragih et al., 2023). This transparency, systematically executed by the government, instigates a chain reaction of accountability, fostering a symbiotic relationship between the government, particularly at the Village level, and its constituents. It is, therefore, accurate to assert that transparency signifies the candid and open provision of information regarding fund management to the community, thereby fostering a climate of informed and honest public discourse (RI, 2022).

Research Method

The research approaches used in this research are normative and empirical legal research approaches. The normative legal research approach is an approach that is carried out by collecting, studying and examining theoretical matters concerning legal principles, legal conceptions, views and legal doctrines, regulations and legal systems and other sources that are closely related to the problems studied, while the empirical legal research approach is an

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approach that is carried out by looking at the direct reality in the field, based on the facts available (Nur & Susanto, 2020).

In the pursuit of legal analysis, a dual classification of legal materials is employed, encompassing primary legal materials that constitute foundational legislative texts and secondary legal materials providing interpretative insights and contextual understanding (Mahsun, 2019).

Primary legal materials in the form of laws and government regulations as normative sources, namely:

- a. Law Number 23 Year 2014 on Regional Government
 - b. Government Regulation Number 17 of 2018 concerning Sub-districts
 - c. Permendagri Number 130 of 2018 concerning Development Activities for Village Facilities and Infrastructure and Community Empowerment in the Village.
 - d. Law Number 1 Year 2022 on Financial Relations between the Central Government and Regional Governments
- Secondary legal materials are legal materials sourced from journals and other literature such as websites and books.

The employed data analysis method adopts a normative descriptive qualitative approach, signifying the interpretation and articulation of field research-generated data in a systematic manner to derive meaningful explanations. This process facilitates the summarization of information for comprehensive discussions concerning the Surabaya City Government's authority in altering the Fund Budget of Village. This analysis pivots around delineating the boundaries and ensuring legal conformity, meticulously aligning with pertinent Laws and Government Regulations. Such a methodological framework endeavors to present a nuanced and contextually relevant exploration into the intricacies of governmental actions and the legal underpinnings governing the Fund Budget of Village alterations (Sangki et al., 2017).

Results and Discussions

Limitations on the Authority of the Surabaya City Government in Making Changes to the Fund Budget of Village

The allocation of financial resources by the Regency / City Regional Government is outlined in Article 30 of Government Regulation Number 17/2018, which is pertaining to Sub-districts. This allocation is carried out within the full framework of the Regency / City Regional Revenue and Expenditure Budget. This budget allocation is located in the component of the Fund Budget of Village that is specifically designated for the purpose of expanding village facilities and infrastructure and fostering community empowerment. Taking into account the laws and regulations that have been created, the budget plays a significant part in the implementation of projects that involve the construction of village facilities and infrastructure, as well as the empowerment of the community. With this precise allocation, not only is the Village's authoritative position strengthened, but it also highlights the Village's empowerment as a discerning user of budgetary resources in accordance with regulatory standards (Sangki et al., 2017).

Nevertheless, the Fund Budget of Village allocation undergoes frequent revisions due to policies associated with inter-regional transfers linked to utilizing the General Allocation Fund. This dynamic is primarily influenced by legislative changes, notably from 2023 onward, as stipulated in Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments. The legislation delineates the Division of General Allocation Fund (DAU) into two distinct categories: the undetermined use or block grant (DAU) and the specifically designated use or specific grant (DAU). The particular grant serves as a transformative redesign of the DAU, aiming to foster financial parity among regions, encourage judicious spending patterns, and expedite public service enhancements. One manifestation of the specific grant is the DAU Funding for Villages, earmarked for advancing public service facilities, infrastructure development, and community empowerment in rural areas. On the other hand, block grants from the DAU are allocated for routine financial obligations such as employee salaries, development financing, and equalization initiatives. Consequently, the policy governing the Fund Budget of Village operates in tandem, complementing the commitment of local government funding to villages through the Regional Budget (APBD) without diminishing its dedication to village development initiatives (Sempo et al., 2020).

Article 3 of Law Number 1 Year 2022 asserts the fundamental principle of funding for executing Government Affairs within the paradigm of Financial Relations between the Central Government and Regional Governments. This principle delineates that the execution of Government Affairs falling under regional jurisdiction is financed from the Regional Revenue and Expenditure Budget (APBD). In contrast, those under the jurisdiction of the Government in the Region are funded from the State Revenue and Expenditure Budget (APBN). Moreover, Government Regulation Number 17 of 2018 addresses essential aspects related to Sub-districts, specifically in Article 30, Paragraphs 6, 7, and 8. Paragraph 6 emphasizes the involvement of community groups and organizations in executing the budget for local facility and infrastructure development and community empowerment in the Village. Paragraph 7 outlines that municipalities lacking villages must allocate a minimum of 5% of the Regional Revenue and Expenditure Budget, post Special Allocation Fund deductions, for such purposes. Paragraph 8 extends this allocation requirement to regencies and cities with villages, specifying that the Fund Budget of the Village should be at least equivalent to the lowest village fund received by any town within the regency or city. This regulatory framework underscores the nuanced financial intricacies tied to regional governance and development, ensuring that urban and rural areas receive targeted allocations aligned with their specific needs and circumstances (Sempo et al., 2020).

Therefore, the limitations that are placed on the competence of the Surabaya City Government pertaining to the implementation of changes to Fund B are in accordance with the limits that are described in Government Regulation 17 of 2018, specifically in Article 30. In accordance with this regulation, any modifications made to the fund budget of the village shall not be less than five percent of the total revenue and spending budget for the region, after taking into account any withdrawals from the special allocation fund. Subsequently, the residual budget that was designated for Village amenities, infrastructure development, and community empowerment is transferred into SiLPA. This budget was formerly documented in the Regional

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Revenue and Expenditure Budget (RKUD) and Village accounts. This Surplus or Excess Fund will be considered into the allocation for activities that will take place during the ensuing fiscal year. This provides a strategic method for optimizing resource usage in ongoing and future undertakings related to development (Sempo et al., 2020).

Ensuring the transparency of the determination and administration of the Fund Budget of Village is imperative. Even in instances of modifications instigated by the Surabaya City Government, adherence to the stipulations set forth in Government Regulation Number 17 of 2018 and Law Number 1 of 2022 remains mandatory. Particularly, Article 173a of Law Number 1 of 2022 empowers the Government to mandate regions in prioritizing budget allocations for specific activities through mechanisms such as refocusing. Furthermore, it grants authority for alterations in allocations and modifications in the utilization of the Regional Revenue and Expenditure Budget (APBD). The Government also retains the prerogative to adjust the maximum limits of APBD deficits and Regional Debt Financing, accentuating the dynamic regulatory framework influencing the governance and management of financial resources (Unit Jaringan Dokumentasi dan Informasi Hukum BPK Perwakilan Provinsi Kalimantan, 2020). Government efforts to ensure transparency in the determination and administration of the Village Fund serve the primary objective of disseminating detailed information to the public. This initiative strives to furnish citizens with comprehensive insights into the allocation of the Village Fund, fostering an informed populace. Simultaneously, it establishes a framework for accountability within the Surabaya City Government. By cultivating transparency, the government not only enhances public awareness of resource allocation intricacies but also fortifies its commitment to openness, laying the foundation for a more engaged and knowledgeable citizenry in matters pertaining to the utilization of the Village Fund.

Legal Conformity in the Amendment of The Fund Budget of Village by Surabaya City Government

Conformity, as an authoritative benchmark, assumes dual facets—general standards encompassing all types of authority and specific standards delineating distinct authority domains. Legal adherence in the administration of the Fund Budget of Village finds explicit articulation in Law Number 23 of 2014, Article 1, Paragraph 47. Here, the General Allocation Fund (DAU), drawn from the revenues of the State Budget (APBN), is allocated with the pivotal objective of equalizing financial capacities among Regions. This allocation serves as a strategic financial tool, enabling Regions to address their diverse needs within the contextual framework of decentralization. Moreover, Law Number 130 of 2018, Article 1, Paragraph 8 further underscores legal conformity. It introduces the Additional General Allocation Fund (Additional DAU), specifically designed as funding support for villages in districts/cities. This allocation is instrumental in financing targeted activities directed at the development of village facilities, infrastructure, and community empowerment, reinforcing the commitment to harmonized regional development within the broader context of governance and decentralization (Peraturan Pemerintah Republik Indonesia, 2018).

Government Regulation Number 17/2018, Article 30, Paragraphs 6 and 7, articulates the imperative of legal conformity in the management of the Fund Budget of Village. These

provisions mandate that the execution of the budget for the development of local Village facilities, infrastructure, and community empowerment actively involves community groups and/or community organizations. Furthermore, for urban areas devoid of villages, the stipulation ensures a minimum budget allocation of 5% (five percent) from the regional revenue and expenditure budget, post deduction of special allocation funds. Simultaneously, Law Number 1 Year 2022, Article 1, Paragraph 75, contributes to this regulatory landscape. It designates the Village Fund as an integral component of the Village Funds Management (TKD), specifically earmarked for villages. This allocation serves a multifaceted purpose, supporting funding initiatives for governance, development implementation, community empowerment, and societal advancement, thereby embedding a comprehensive approach to village-oriented fiscal management within the broader legal framework (Peraturan Pemerintah Republik Indonesia, 2018).

Alterations in the Fund Budget of Village initiated by the Surabaya City Government are meticulously aligned with policies governing inter-regional transfers linked to the utilization of the General Allocation Fund. This alignment is imperative, and adherence to the prevailing Laws and Regulations is fundamental in steering these changes. A pivotal transformation unfolded in 2023 with the enactment of Law Number 1 of 2022, delineating the restructuring of the General Allocation Fund (DAU) into two distinct components—DAU as an undetermined-use block grant and DAU as a determined-use specific grant. This nuanced restructuring signifies a strategic paradigm shift. Importantly, the DAU policy, as it intertwines with the Fund Budget of Village, operates in a symbiotic manner, ensuring complementarity without diminishing the local government's steadfast commitment to channeling funds to the Village through the Regional Budget (APBD). This regulatory synergy not only fortifies financial frameworks but also underscores a dynamic approach to resource allocation within the evolving landscape of financial relations between the Central Government and Regional Governments.

Conclusions

The scope of the Surabaya City Government's authority in effecting modifications to the Fund Budget of the Village aligns with the provisions outlined in Government Regulation Number 17 of 2018, Article 30. According to this regulation, alterations to the Fund Budget of the Village must not fall below 5% of the Regional Revenue and Expenditure Budget, post deduction of the Special Allocation Fund. Consequently, the residual budget allocated for developing Village facilities, infrastructure, and community empowerment, recorded in the Regional Revenue and Expenditure Budget (RKUD) and Village's accounts, transitions into Surplus or Excess Funds (SiLPA). These surplus funds are integral in allocating subsequent fiscal year activities, contributing to a sustainable financial strategy.

Simultaneously, the determination and administration of the Fund Budget of Village mandate transparency, even in changes instigated by the Surabaya City Government. Adherence to Government Regulation Number 17 of 2018 and Law Number 1 of 2022 remains pivotal. Law Number 1 of 2022, Article 173a, empowers the Government to necessitate that

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regions prioritize budget allocations for specific activities through mechanisms like refocusing, alterations in allocations, and changes in the use of the Regional Budget (APBD). Moreover, the Government retains the prerogative to adjust the maximum limits of the APBD deficit and Regional Debt Financing, reinforcing financial governance.

The commitment of the government to maintaining transparency in the process of determining and managing the Fund Budget of Village serves, in fact, two purposes. This initiative is to disseminate comprehensive information to the general public, with the goals of increasing public knowledge of the complexities involved in budget allocation and fostering responsibility within the Surabaya City Government. In accordance with the principles of openness, this comprehensive approach to governance was developed in order to cultivate a citizenry that is both aware and involved with regard to the utilization of the Fund Budget of Village.

The rules that are explicitly included in legislative frameworks emphasize the importance of adhering to the legal requirements that regulate the administration of the Fund Budget of Village. Specifically, the provisions of Article 1, Paragraph 47 of Law Number 23 of 2014 and Article 1, Paragraph 8 of Law Number 130 of 2018 both express important parts of this legal conformance. It is also important to note that Government Regulation Number 17 of 2018, Article 30, Paragraphs 6 and 7, as well as Law Number 1 of 2022, Article 1, Paragraph 75, all contribute to this regulatory landscape. These legislative stipulations, when taken as a whole, constitute a solid framework that outlines the procedural complexities and compliance demands that are relevant to the efficient management of the Fund Budget of Village.

Suggestions

The regulations that control inter-regional transfers that are connected to the utilization of the General Allocation Fund are aligned with the adjustments that have been made to the Fund Budget of Village. A symbiotic relationship exists between the DAU policy and the finance Budget of Village, which assures complementarity and upholds the steadfast commitment of the local government to finance the Village through the Regional Budget (APBD) without making any concessions. Nevertheless, the Laws and Regulations that are discussed in this study must continue to serve as the foundation for any modifications that are enacted by the Surabaya City Government. One of the most important aspects of this procedure is the importance of putting an emphasis on transparency in the process of determining and managing the Fund Budget of Village. It accomplishes two goals: first, it provides the general public with comprehensive information regarding the allocation complexities of the Fund Budget of Village; second, it instills a sense of accountability within the Surabaya City Government. The implementation of this open method encourages informed public involvement and examination, which is in line with the principles of good governance in the administration of financial matters.

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