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SUPERVISION OF VILLAGE FINANCIAL MANAGEMENT IN BANTARKAWUNG DISTRICT, BREBES REGENCY

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Abstract

The Subdistrict Head (Camat) holds a strategic role and position as a regional government apparatus responsible for exercising general governmental authority as well as providing guidance and supervision over the implementation of village governance within the subdistrict's jurisdiction. The Camat coordinates the administration of government, development, and community affairs. These responsibilities encompass various aspects, one of which is village financial management, which has become a significant issue in regional governance. In Bantarkawung District, Brebes Regency, for example, administrative problems in village financial management still persist, including delays in reporting, errors in budget recording, and weak technical guidance from the subdistrict administration. This study aims to examine the legal basis and the implementation of the Camat's authority in Bantarkawung District, Brebes Regency, as well as to identify the obstacles encountered and the efforts undertaken to optimize the role of the Camat in the guidance and supervision of village financial management. This research employs a normative juridical legal research method, focusing on regulations related to the supervision of village financial management using qualitative analysis. This study is also expected to provide input for policymakers, regional governments, and supervisory institutions in developing a guidance and supervision system that is more effective, efficient, and equitable.

Keywords: Guidance and Supervision, Role of the Camat, Village Finance.

INTRODUCTION

Village government, as is well known, constitutes the lowest level of government entity that possesses the authority to regulate and administer the interests of the local community based on its origin and customary traditions. Referring to the concept of the rule of law, this cannot be separated from the Constitution of the Republic of Indonesia. Article 18B paragraph (2) of the 1945 Constitution of the Republic of Indonesia stipulates that: “The State recognizes and respects units of customary law communities along with their traditional rights, as long as they remain in existence and are in accordance with the development of society and the principles of the Unitary State of the Republic of Indonesia, as regulated by law.” Article 18B paragraph (2) above serves as the constitutional basis for the existence of villages and customary law communities in Indonesia. Villages are regarded as customary law community units possessing original rights and local authority to regulate and administer the interests of their communities.

The sources of village finance consist of Village Funds originating from the State Revenue and Expenditure Budget (APBN), Village Fund Allocation (ADD), revenue-sharing from regional taxes and levies, and village own-source revenue. The substantial amount of funds managed by villages since 2015 through the Village Fund policy has had a significant impact on development at the local level. In managing village finances, villages are required to adhere to the principles of transparency, accountability, participation, and orderly budgeting in accordance with the prevailing laws and regulations. Nevertheless, the greater the amount of funds managed by village governments, the greater the potential for new problems to emerge. Several incidents have indicated irregularities in village financial management, including the use of funds inconsistent with their designated purposes, weak accountability reporting, and limited mastery of village financial management procedures. This condition demonstrates the need for an effective system of supervision and guidance from the higher level of government, namely the subdistrict. In other words, there remains an inadequate and weak internal supervision system, as well as the suboptimal implementation of the guidance function by the Camat as the supervisor and mentor of village governance.

Regional Government in Indonesia, in its administration, forms part of the implementation of the principles of decentralization, deconcentration, and co-administration (tugas pembantuan), as regulated in the 1945 Constitution of the Republic of Indonesia. Within the context of regional government, the Camat holds a strategic role and position as a regional government apparatus responsible for exercising general governmental authority as well as providing guidance and supervision over the implementation of village governance within the subdistrict's jurisdiction.

The Camat, as an implementing element of regional government duties, is directly associated with the effective administration of village governance, particularly in village financial management. As the head of the subdistrict, the Camat performs a strategic function in coordinating government administration, development, and community affairs. One of the principal duties of the Camat, as regulated in various laws and regulations, is to provide guidance and supervision over the implementation of village governance. This responsibility encompasses various aspects, one of which is village financial management, which has become an important issue in regional governance.

Pursuant to Government Regulation Number 43 of 2014 in conjunction with Government Regulation Number 47 of 2015, the Camat is granted the authority to conduct guidance and supervision over the implementation of village governance, including in the area of village finance. This authority is further reinforced by the Regulation of the Minister of Home Affairs Number 73 of 2020 concerning the Supervision of Village Financial Management.

Bantarkawung District, located in the southern part of Brebes Regency, consists of 18 (eighteen) villages distributed across hilly areas. Administrative problems in village financial management still exist, including delays in reporting, errors in budget recording, and weak technical guidance from the subdistrict administration. This situation raises the question of the extent to which the Camat's authority in providing guidance and supervision has been implemented in accordance with the prevailing laws and regulations. The Camat is expected to carry out guidance and supervision functions in the implementation of village financial management so that it complies with the applicable legal provisions and prevents irregularities.

The issues do not end there. Another important matter that must be understood is that some Camat have not yet fully comprehended the limits of their authority in providing guidance and supervision to village heads, particularly concerning village finances sourced from central and regional government funds. This condition may result in weak control over the utilization of village finances, which should ideally support sustainable development within village communities. Such conditions also occur in Bantarkawung District, Brebes Regency, which has an extensive administrative area and a considerable number of villages, namely 18 (eighteen) villages spread across mountainous areas with diverse social and economic characteristics.

The large number of villages requiring guidance and supervision has increased the workload of the Camat and subdistrict officials. Differences in the capacity of village apparatuses to understand financial governance also create disparities in the level of compliance with the prevailing laws and regulations. Several issues have been identified, including errors in the preparation of the Village Revenue and Expenditure Budget (APBDes), financial accountability reporting, and procurement mechanisms for goods and services at the village level.

Furthermore, a crucial issue lies in the limitations of the coordination system between the Camat and relevant technical agencies, such as the Community and Village Empowerment Office (Dinpermades), the Regional Inspectorate, and the Regional Financial and Asset Management Agency (BPKAD). Coordination that has not yet been fully optimized results in the lack of synchronization in the implementation of guidance and supervision in the field.

Ideally, effective guidance and supervision should be conducted in an integrated, planned, and continuous manner in order to enhance the capacity of village apparatuses to manage finances transparently and accountably. Based on these considerations, this study is important to analyze, from a juridical perspective, the authority of the Camat in the guidance and supervision of village financial management, both in terms of its legal basis and its implementation in practice, as well as to propose solutions to the challenges encountered.

To strengthen the depth of this research, the author incorporates three literature reviews as references for the study. The literature reviews are as follows:

Siti, K., & Utia, M. (2017), in their study entitled "Analisis Sistem Pengelolaan Dana Desa Berdasarkan Regulasi Keuangan Desa", explain that the regulation of Village Funds in Indonesia has been supported by various legal instruments, ranging from the Village Law to a number of implementing regulations governing aspects of management, guidance, and supervision. The Village Fund supervision system is designed as a multi-layered mechanism involving various supervisory institutions. The Regional Inspectorate plays a strategic role as the primary supervisory body at the regional level, while at the national level, supervisory functions are carried out by the Audit

Board of the Republic of Indonesia (BPK) and the Financial and Development Supervisory Agency (BPKP). Since Village Funds constitute part of state finances originating from the State Revenue and Expenditure Budget (APBN), their utilization must be managed transparently, accountably, and in accordance with the applicable legal provisions. To strengthen the effectiveness of such guidance and supervision, the central government established a Village Fund Control Team involving representatives from various ministries.

Siswadi (2019), in the study entitled "Tugas Camat dalam Pembinaan Pengelolaan Keuangan Desa di Kecamatan Singkep Barat Kabupaten Lingga Tahun 2017–2018," states that the Camat's performance in carrying out these duties was less than optimal due to the geographical condition of the region, which is predominantly aquatic, village heads who disregarded the Camat's recommendations, and the limited competence of village apparatuses.

Istibsyaroh (2024), in the study entitled "Peran Camat Selaku Pembina dan Pengawas Pemerintah Desa dalam Pengelolaan Keuangan di Kecamatan Sukorejo Kabupaten Pasuruan," concludes that the Camat's functions of providing guidance and supervision are, for the most part, delegated to subdistrict officials responsible for village financial affairs. Villages expressed dissatisfaction because there remains a need to improve the competence of these officials.

The research conducted by the author differs from previous studies. The novelty of this research lies in its juridical analysis of the Camat's authority in the guidance and supervision of village financial management from the perspective of State Administrative Law, by examining the source and limits of the Camat's authority, the harmonization of laws and regulations, and its implementation in Bantarkawung District, Brebes Regency. This study differs from previous research, which primarily focused on the empirical aspects of the Camat's role and the effectiveness of the implementation of the Camat's duties.

This research is expected to provide input for policymakers, regional governments, and supervisory institutions in developing a guidance and supervision system that is more effective, efficient, and equitable..

METHOD

This study employed normative juridical legal research using a descriptive-analytical approach. The research examined secondary legal materials as the primary source of analysis by reviewing legal principles, legal theories, statutory regulations, and other relevant legal materials concerning the authority of the Camat in the guidance and supervision of village financial management. The study applied statutory, conceptual, and case approaches. The statutory approach examined relevant legislation, including Law Number 23 of 2014 concerning Regional Government, Law Number 6 of 2014 concerning Villages, Government Regulation Number 17 of 2018 concerning Subdistricts, Regulation of the Minister of Home Affairs Number 20 of 2018 concerning Village Financial Management, Government Regulation Number 12 of 2019 concerning Regional Financial Management, and Regulation of the Minister of Home Affairs Number 73 of 2020 concerning the Supervision of Village Financial Management. The conceptual approach analyzed theories relating to governmental authority, guidance, supervision, and village financial management, while the case approach examined the implementation of the Camat's supervisory authority in Bantarkawung District, Brebes Regency.

The legal materials consisted of primary, secondary, and tertiary legal materials. Primary legal materials included the 1945 Constitution of the Republic of Indonesia and relevant statutory regulations, while secondary legal materials comprised books, scientific journals, legal articles, research findings, and expert opinions. Tertiary legal materials included legal dictionaries, encyclopedias, and credible academic sources. Data were collected through library research and supported by limited interviews with subdistrict and village officials to strengthen the normative analysis. The collected legal materials were analyzed qualitatively through inventorying, classifying, interpreting relevant legal provisions, and conducting prescriptive legal analysis to formulate legal arguments and recommendations regarding the guidance and supervision exercised by the Camat in village financial management.

RESULTS AND DISCUSSION

Legal Basis of the Camat's Authority in the Guidance and Supervision of Village Financial Management in Bantarkawung District, Brebes Regency

Authority constitutes one of the fundamental concepts in public administration and administrative law because it determines the legality of every governmental action. According to Philipus M. Hadjon, authority refers to legally recognized power conferred by statutory regulations upon governmental institutions or officials to exercise governmental functions. Consequently, every administrative action undertaken by a public official must be based on a valid legal foundation. Without such authority, governmental actions may be classified as *onrechtmatige* *overheidsdaad* (unlawful acts by public authorities), thereby creating legal consequences for the government concerned.

The concept of authority is closely related to the implementation of decentralization within Indonesia's regional government system. Through decentralization, governmental responsibilities are distributed among various levels of government to improve public services and administrative effectiveness. Within this framework, the Camat functions as a regional governmental official who performs delegated governmental functions from the Regent or Mayor, including coordinating, guiding, and supervising village administration within the subdistrict.

Supervision represents an essential component of governmental management because it serves as a mechanism to ensure that governmental activities are implemented in accordance with applicable legal provisions and predetermined objectives. In administrative theory, supervision functions not only as a corrective mechanism but also as a preventive instrument intended to minimize administrative errors and financial irregularities. Effective supervision therefore contributes to improving accountability, transparency, efficiency, and legal certainty in public administration.

From the perspective of public administration, supervision may be classified into internal and external supervision. Internal supervision is conducted by supervisory institutions within the governmental organization itself, whereas external supervision is carried out by institutions outside the organization. Administrative supervision also encompasses financial administration, personnel administration, and material administration. Within village financial management, administrative supervision primarily focuses on ensuring compliance with financial planning, budget implementation, reporting procedures, and accountability mechanisms established by statutory regulations.

Within Indonesia's governmental hierarchy, the Camat occupies a strategic position in supervising village governance. The supervisory function exercised by the Camat constitutes administrative control over village government administration, particularly regarding village financial management. This supervisory role aims to prevent administrative irregularities, improve coordination between village governments and regional government institutions, and ensure that village financial management is conducted in accordance with the principles of good governance.

The principal legal basis governing the Camat's authority in village financial supervision is Regulation of the Minister of Home Affairs Number 73 of 2020 concerning the Supervision of Village Financial Management. This regulation was enacted to establish a comprehensive supervision system capable of ensuring that village financial management is implemented transparently, accountably, participatively, orderly, and with budgetary discipline. The regulation further recognizes that supervision constitutes a shared responsibility involving the Government Internal Supervisory Apparatus (APIP), the Camat, the Village Consultative Body (BPD), and the village community.

The Camat's authority is further reinforced by several statutory provisions. Article 225 paragraph (1) of Law Number 23 of 2014 concerning Regional Government, Article 112 paragraph (1) of Law Number 6 of 2014 concerning Villages, and Article 27 paragraph (1) of Regulation of the Minister of Home Affairs Number 73 of 2020 explicitly authorize the Camat to perform guidance and supervision over village financial management. Such authority includes examining village planning documents, evaluating the Village Revenue and Expenditure Budget (APBDes), reviewing accountability reports, and providing recommendations that subsequently become supporting materials for supervision conducted by APIP.

Article 19 of Regulation of the Minister of Home Affairs Number 73 of 2020 further emphasizes the Camat's responsibility in evaluating draft village budgets, village financial management, and financial accountability reports. This supervisory authority is administrative rather than audit-oriented, thereby distinguishing the Camat's function from that of APIP and the Audit Board of the Republic of Indonesia (BPK). Consequently, the Camat primarily performs preventive supervision by ensuring procedural compliance and administrative completeness before more comprehensive financial examinations are conducted by authorized supervisory institutions.

Normatively, the regulatory framework governing village financial supervision reflects the principles of good governance, particularly accountability, effectiveness, efficiency, transparency, and legal certainty. The legal framework seeks to establish an integrated supervisory system in which each supervisory institution performs complementary functions according to its respective authority. Such institutional arrangements are intended to strengthen village governance while ensuring that village financial management supports sustainable regional development and public welfare.

Although the existing legal framework comprehensively regulates the Camat's supervisory authority, the findings of this study indicate that normative provisions have not yet been fully implemented in practice. A discrepancy remains between legal expectations and administrative realities in Bantarkawung District. This implementation gap demonstrates that strengthening legal norms alone is insufficient without corresponding improvements in institutional capacity, administrative coordination, and supervisory effectiveness. Therefore, evaluating the practical implementation of the Camat's authority becomes essential for ensuring that village financial management is conducted in accordance with applicable legal principles and the objectives of good governance.

Obstacles Encountered by the Camat in the Guidance and Supervision of Village Financial Management in Bantarkawung District, Brebes Regency

The implementation of the Camat's authority in supervising village financial management is not only supported by national legislation but also strengthened through regional regulations. One of the principal regional legal instruments is Brebes Regent Regulation Number 77 of 2019 concerning the Guidance and Supervision of Village Government Administration. This regulation serves as the operational guideline for implementing guidance, supervision, monitoring, evaluation, and accountability within village governance throughout Brebes Regency.

Brebes Regent Regulation Number 77 of 2019 emphasizes strengthening accountability and transparency in village financial management by assigning the Camat a strategic role in coordinating and supervising village administration. As the representative of the regency government at the subdistrict level, the Camat is responsible for providing technical guidance, facilitating coordination, and ensuring that village governments comply with applicable financial regulations and administrative procedures.

In addition to the Regent Regulation, Central Java Governor Regulation Number 17 of 2018 concerning the Guidance and Supervision of Village Government Administration also provides a normative framework supporting supervisory activities conducted by district and municipal governments. Although the regulation does not specifically regulate every aspect of the Camat's authority, it reinforces the institutional position of the subdistrict administration as an important component of the regional governance system responsible for supervising village administration and facilitating coordination among governmental institutions.

Despite the existence of a comprehensive legal framework, the implementation of guidance and supervision over village financial management in Bantarkawung District continues to face several practical obstacles. The findings of this study demonstrate that the challenges encountered are primarily institutional and administrative rather than normative. Consequently, the effectiveness of supervision is influenced not only by the adequacy of legal regulations but also by organizational capacity, human resources, and administrative coordination.

The first obstacle identified in this study concerns the limited understanding of the duties and functions of members of the Village Financial Management Guidance and Supervision Team. The supervisory team consists of the Subdistrict Secretary as coordinator together with section heads and administrative staff. However, changes in personnel have not been accompanied by adequate orientation or technical training, resulting in differences in understanding regarding supervisory responsibilities and applicable legal provisions. This condition affects the consistency and quality of supervisory activities conducted by the subdistrict administration.

The second obstacle relates to the implementation of guidance and supervision, which is not conducted periodically. In practice, supervisory activities generally take place only after villages have implemented expenditures in accordance with approved budget plans. Since each village submits financial accountability reports at different times, supervision cannot be carried out simultaneously across all villages. As a consequence, monitoring activities become fragmented and are less effective in providing early detection of potential administrative irregularities.

The third obstacle is the absence of a permanent guidance and supervision team within the Bantarkawung Subdistrict Office. At present, supervisory activities are conducted based on temporary Assignment Orders issued by the Camat for each supervisory activity. Consequently, every supervision requires a separate administrative appointment, and no institutional unit is specifically responsible for continuously monitoring village financial management throughout the fiscal year. This condition causes supervision to be largely reactive rather than preventive.

The absence of a permanent supervisory team also affects institutional continuity. Frequent staff transfers and personnel rotations result in the loss of institutional knowledge concerning the financial conditions and administrative characteristics of individual villages. Newly assigned officials are therefore required to begin the guidance process from the initial stage, reducing supervisory efficiency and delaying the continuity of technical assistance provided to village governments.

Another significant obstacle identified by this study is the limited number of personnel available within the Bantarkawung Subdistrict Office. Vacancies in several organizational units require existing officials to perform concurrent responsibilities, while the number of civil servants assigned to each section remains insufficient. Officials responsible for village financial supervision simultaneously carry out governmental administration, public services, and regional development coordination. These overlapping responsibilities reduce the amount of time and attention that can be devoted to supervisory activities.

Overall, the findings indicate that the primary constraints affecting the implementation of the Camat's supervisory authority are institutional capacity, human resource limitations, and organizational management rather than deficiencies in the legal framework itself. The applicable statutory regulations have provided a sufficiently comprehensive legal basis for guidance and supervision of village financial management. Nevertheless, improving supervisory effectiveness requires strengthening institutional arrangements, establishing a permanent supervisory team, enhancing the competence of supervisory personnel through continuous capacity-building programs, and increasing the availability of qualified human resources. These measures are essential to ensure that the implementation of village financial supervision fully reflects the principles of good governance, accountability, transparency, and legal certainty.

CONCLUSION

The legal basis for the Camat's authority in the guidance and supervision of village financial management in Bantarkawung District, Brebes Regency includes Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 73 of 2020 concerning the Supervision of Village Financial Management, Brebes Regent Regulation Number 77 of 2019 concerning the Guidance and Supervision of Village Government Administration in Brebes Regency, and Central Java Governor Regulation Number 17 of 2018 concerning the Guidance and Supervision of Village Government Administration in Central Java Province.

The obstacles encountered by the Camat in the guidance and supervision of village financial management in Bantarkawung District, Brebes Regency include the fact that not all members of the guidance and supervision team fully understand their principal duties and functions, the implementation of guidance and supervision is not conducted periodically, the implementation of guidance and supervision is not conducted periodically, and the limited number of personnel. Therefore, it is necessary to establish a permanent Village Financial Management Guidance and Supervision Team consisting of representatives from the subdistrict secretariat, the government affairs section, planners, and functional officials with expertise in village financial management. The existence of a permanent team will enable guidance and supervision to be conducted continuously in accordance with the annual work program. It is also necessary to establish Standard Operating Procedures (SOPs) that comprehensively regulate the mechanisms for guidance, monitoring, evaluation, reporting, and follow-up actions based on the results of supervision. Most importantly, periodic training should be provided to the guidance and supervision team regarding village financial management, the preparation of the Village Revenue and Expenditure Budget (APBDes), procurement of goods and services at the village level, the use of the Village Financial System (Siskeudes) application, risk-based auditing and risk management, as well as techniques for village guidance and assistance. Such capacity-building initiatives will produce more professional supervision and help prevent administrative errors at an early stage.

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