

**IMPLEMENTATION OF GOVERNMENT  
DECENTRALIZATION IN REALIZING VILLAGE  
AUTONOMY BASED ON LAW NUMBER 3 OF 2024  
CONCERNING VILLAGES**

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**ABSTRACT**

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*Decentralization policy is a process of government devolution to the people. The implementation of decentralization in realizing village autonomy based on community development and development makes the village government competent. In March 2023, urban poverty data reached 7.29 percent and rural areas 12.22 percent, meaning that to grow village autonomy requires a growth budget. So in Article 9 paragraph (1) of Law No. 19 of 2023 concerning the 2024 State Budget, the TKD costs in 2024 are planned at IDR 85.6 trillion. And paragraph (2) letter f that from the TKD figure, the village fund transfer is 71,000.0 trillion. This study is to explain the role of the government in the decentralization of village autonomy with the presence of Law No. 3 of 2024 concerning Villages, in addition to village funds where the term of office of the village head is increased to eight years. The people who are one of the factors driving economic growth can be competent in terms of effective resource management from development through the village government. The method used in this research is a normative juridical legal research method with the approach used is a qualitative descriptive approach. The results of this discussion, with the birth of the law, have opened up opportunities for villages to manage village finances for priority programs. Village funds issued by the government can be used as village community development and village government socialization of village funds for education, health, and social security. However, in the implementation of village autonomy, the community has not had an active role in its management. Therefore, the village government must be more transparent about village funds and capable of taking an important role for golden Indonesia.*

**Keywords : Decentralization, Government, Village Autonomy**

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## INTRODUCTION

At that time, the Indonesian government tended to be quite centralized, with power concentrated in Jakarta from independence in 1945 to 1965. However, the Old Order government initiated a shift towards decentralization. President Sukarno was responsible for the development of this decentralization movement with the enactment of Law No. 5 of 1957 concerning the Establishment of Autonomous Regions, thus Indonesia had taken the initial step in implementing a decentralized government policy. This stage is still in the process of developing and changing over time with the political dynamics in Indonesia. <sup>1</sup>During the New Order, all aspects of daily life in Indonesia were strictly regulated by the central government which lasted from 1966 to 1998 under the Soeharto government. However, in 1974, Law No. 5 of 1974 concerning the Principles of Regional Government was enacted. This law gave regions greater autonomy in the administration of government and equitable development, with the aim of increasing regional sovereignty over decision-making on regional affairs. This was a form of recognition of the rights of regions to determine their own future. After the fall of the Soeharto regime in 1998, Indonesia entered a period of change. Decentralization of government to include community participation in regional development decision-making was one of the main focuses of reform with Law No. 22 of 1999 concerning Regional Government becoming the basis for the development of the implementation of government decentralization in Indonesia.<sup>2</sup>

Especially since the reform era, the government has been able to regulate and direct its own affairs according to its needs. Various efforts have been made by the Indonesian government at that time to form an effective development force in each region. However, the presence of these regulations was actually caused to calm the demands of East Timor, Maluku, Aceh, and Papua, as well as other regions in Indonesia who wanted to separate their territories from the Republic of Indonesia. <sup>3</sup>Since then, there have been several corrections in the form of Law No. 22 of 1999, corrected by Law No. 32 of 2004, up to Law No. 12 of 2008, until replaced by Law No. 23 of 2014 concerning Regional Government, as support for decentralization and independence of provincial areas. In fact, post-reform regional government policies are considered still unable to show that villages are an important component in national development. It turns out that from the side of regional

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<sup>1</sup>Badan Pusat Statistik (BPS). (2019). *Otonomi Daerah: Sebuah Sejarah Singkat.* (<https://www.bps.go.id/publication/2019/07/02/40804dbb1a8c04d037b9b9b9/otonomi-daerah-sebuah-sejarah-singkat.html>) (Accessed: May 10, 2024, 11.30 WIB)

<sup>2</sup> Suhendra. *"Politik Desentralisasi Di Indonesia: Dinamika Kekuasaan Dan Arah Perubahan."* (Jakarta: Pustaka Sinar Harapan, 2006), p. 200.

<sup>3</sup> *Ibid* . p. 215.

regulations that regulate policies regarding village autonomy, they are still unable to provide a creative authority scheme for villages to become independent villages.<sup>4</sup>

In addition, decentralization of district and city regional governments is the only priority in this policy. According to Article 18 paragraph (1) of the 1945 Constitution of the Republic of Indonesia, provinces, districts, and cities have village governments. The hierarchical structure in this case is included in the type of regional regulations strengthened by the Decree of the Minister of Home Affairs No. 126 of 2003 concerning Forms of Legal Products in the Village Government Environment, including *First*, village regulations. This is in accordance with Article 7 paragraph (2) of Law No. 22 of 1999 concerning Regional Government. *Second*, the decision of the village head. *Third*, the results of the deliberation. *Fourth*, directions from the village head. This shows that the authority of district and city regional regulations that confirm the recognition of village autonomy provides legal certainty.<sup>5</sup> Meanwhile, Article 99 of Law No. 22 of 1999 shows that villages are regulated and managed by autonomous regional governments. It is now increasingly clear that village autonomy complements regional autonomy. This strengthens the spirit of the current decentralization and regional autonomy policies with the presence of Law No. 23 of 2014. Based on Law No. 23 of 2014 concerning Regional Government, the meaning of regional government authority is now "regional government affairs based on administrative provisions" in its responsibilities. Then, the central government to the village government has strong hierarchical control in coordinating and supervising the implementation of government. However, this will limit the ability of regional governments to exercise government power.

The policy has made local governments independently handle their domestic affairs since 2001. The problems between the country's economic focus, as well as between local rural and urban communities related to the issue of improving social inequality in the regions, have caused poverty rates to increase, thus opening new doors in dealing with this problem with a decentralization policy approach.<sup>6</sup> So when Law No. 23 of 2014 concerning Regional Government, it is important to strengthen the decentralization system to recognize regional independence in supervising assets developed at the environmental level for the community's economy. Decentralization of government is an important strategy to accommodate infrastructure development and public services in various aspects of community life based on Indonesia's diverse natural resources. Indonesia is an archipelagic country

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<sup>4</sup> Kardin M. Simanjuntak, *Implementasi Kebijakan Desentralisasi Pemerintah Di Indonesia*, Jurnal: Bina Praja, Vol. 7 No. 2 2015, p. 111.

<sup>5</sup> *Ibid.* p. 195.

<sup>6</sup> Nyimas Latifah Letty Aziz, *Otonomi Desa Dan Efektivitas Dana Desa*, Jurnal: Penelitian Politik, Vol. 13 No. 2 2016, P. 112.

with diverse cultures, geography, and socio-economics. Understanding and successfully implementing government decentralization is very important in this situation. Decentralization of government covers various perspectives, from compiling, sorting, implementing, to assessing the superior program strategies carried out by regional legislatures, including at the city or village level.<sup>7</sup>

Villages are the spearhead of micro and macro economic growth that starts from the needs of clothing, food and shelter which have a strong power for the discourse of the golden Indonesia in 2045. The following is the poverty disparity between urban and rural areas based on data from the Central Statistics Agency:

| BPS Data       | Urban Poverty                          | Rural Poverty                           |
|----------------|--|---|
| September 2019 | 6.56%                                  | 12.60%                                  |
| March 2023     | 7.29% or<br>11.74<br>million<br>people | 12.22% or<br>14.16<br>Million<br>People |

Before the Covid-19 outbreak in September 2019, the percentage of poor people living in rural areas was 12.60 percent. In March 2023, the figure decreased by 0.38 percent to 12.22 percent. On the other hand, the percentage of poor people in urban areas increased by 0.73 percent from 6.56 percent in September 2019 to 7.29 percent in March 2023. Even though rural areas have a much higher poverty rate than urban areas, the poverty rate in rural areas is decreasing faster. Seeing these problems, the government must have a plan to reduce the national development gap by focusing on regional growth in each village and improving the quality of rural human resources.<sup>8</sup>

Villages can foster accelerated progress in all fields for the progress of Indonesia by starting the standardization of the village government system. Village governments are not subject to regional government regulations, villages are free with the presence of a new type of village independence through Law No. 3 of 2024 concerning Villages which has just been decided by the DPR. In this case, it has a number of significant advantages. Among other things, it can be seen from the implementation of village government programs and budget planning. *First*, the village government has a role to foster the entire village community around it to

<sup>7</sup> *Ibid*. p. 193.

<sup>8</sup> Kompas, (2024). "Rural Poverty." (<https://www.kompas.id/baca/opini/2024/01/04/kemiskinan-perdesaan>) (Accessed: May 10, 2024, 14.44 WIB)

accelerate local economic growth. In line with this, village independence is considered to determine and handle the financial progress of the village network. *Second*, the village has a large budget from the central government to manage its financial freedom and to succeed in developing local infrastructure.<sup>9</sup> *Third*, the village head or other elected officials have a long mandate in the latest regulations to effectively resolve village problems. In order to reduce poverty in each village, these benefits must be used effectively by the village government. To provide the quality skills needed by workers to improve the economy, mobilize industrial centers and move them to rural areas. The village government also needs a superior work program, such as the Rural Superior Area Products (Prukades) from the Ministry of Villages, to meet all needs and provide space for superior goods. This will help Micro, Small, and Medium Enterprises (MSMEs) in villages that employ more people to improve their skills.

There are three ways to effectively implement village autonomy decentralization through Law No. 3 of 2024 concerning Villages. Lawrence M. Friedman, argues that these three perspectives must be considered, including: *First*, legal structure. This concerns village government agencies, development of regulations, implementation of regulations and supervision of local village areas. *Second*, legal substance. Policies that regulate village life. *Third*, legal culture. With a set of customary laws that regulate the lives of people in a village.<sup>10</sup> Satjipto Rahardjo said that legal compliance is an important variable based on the satisfaction obtained with social support. The variable of village development that depends on village leaders or officials is also crucial in implementing government decentralization towards village independence by having to answer the difficulties faced in each region.<sup>11</sup> Based on Law No. 3 of 2024, village sovereignty allows villages to implement previous laws that have been revised or changed by new regulations. Therefore, village communities need an efficient development system in dealing with external factors.

The problems that must be answered in implementing village policies are: *First*, the authority of the village government according to existing regulations is a problem that must be resolved before village policies can be implemented. To develop village communities, superior village programs must be developed, and the functions and responsibilities for allocating village funds must be clear. *Second*, village community participation in planning, supervision, and development is very

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<sup>9</sup> Abustan, *Implementasi Percepatan Pembangunan Desa Dalam Mewujudkan Pembangunan Berkelanjutan Berdasarkan Undang-Undang Nomor 6 Tahun 2014 Tentang Desa*, Jurnal: Gagasan Hukum, Vol. 01, No.02 2019, P. 217.

<sup>10</sup> Lawrence M. Friedman. *"Sistem Hukum: Perspektif Ilmu Sosial."* (Jakarta: PT. Raja Grafindo Persada, 2009), p. 45.

<sup>11</sup> Satjipto Rahardjo. *"Hukum Dan Masyarakat."* (Bandung: Penerbit Angkasa, 2007), p. 112.

low. In fact, this is actually a form of democratization that occurs at the village level and is based on the wisdom of local communities who are aware of the potential that exists in the village. *Third*, village communities are less focused and empowered to compete effectively in the era of globalization. Village autonomy is closely related to the influence of globalization. The autonomy factor will not be the main focus in the lives of the community as a whole in the village, if it is affected by the globalization market. Village autonomy is not only based on local authority and policies. It also involves a lot of adaptation in the habits of the village community itself. <sup>12</sup>This indicates that the implementation of decentralization carried out by the government in realizing village autonomy with Law No. 3 of 2024 concerning Villages will face an era of globalization that continues to encourage change.

## **METHOD**

The type of research used is normative juridical legal research. The data collection technique used is through document and library studies of secondary data in the form of primary, secondary and tertiary legal materials.<sup>13</sup>

This research also uses a qualitative descriptive approach. This methodology explains an approach that examines an object of a system of thought on an event that will produce descriptive data, both sentences and behavior observed to determine legal problems based on previous legal doctrines that are still closely related to the legal problems being discussed and analyzed. So that in the study "Implementation of Government Decentralization in Realizing Village Autonomy Based on Law Number 3 of 2024 Concerning Villages" using literature with secondary data from the results of the library as a basis for analyzing the problem.

## **DISCUSSION**

### **The Role of Government in Efforts to Implement Decentralization to Realize Village Autonomy**

In terms of decentralization of village autonomy, the central government has great authority in enforcing regulations, policy governance. According to Article 18 paragraph 1 of the 1945 Constitution of the Republic of Indonesia, village government is included in the regional government formed by the provincial, district, or city government, that the village is a legal community that has the power to regulate and manage the interests of the local community. This authority is based on the rights and traditions of indigenous peoples who live in the district area and

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<sup>12</sup>Wawan Kokotiasa, *Korelasi Otonomi Desa Dalam Proses Globalisasi*, *Jurnal: Administrasi Pemerintahan Desa*, Vol. 1 Maret 2021, pp. 14-15.

<sup>13</sup> Eka NAM Sihombing, Cynthia Hadita, *Penelitian Hukum* (Malang: Setara Press, 2022).

are recognized by the central government. Therefore, the village is currently more than just an administrative area; it is also a distinct and independent area within the district.<sup>14</sup>This is one component of state devolution that recognizes the authority of the regional government in transferring authority from the regional government to the village government. This shows that the village is the focus of economic expansion. The authority of the village over its government authority is granted by the government, provincial government, district government, and city, and is based on the original rights of the region on a village scale, as stated in Article 19 of Law No. 6 of 2014 concerning Villages. After that, it is managed by the village, as regulated in Article 20 of the law.<sup>15</sup>

Based on the government's efforts to encourage village autonomy, the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration of the Republic of Indonesia (Kemendes PDTT RI) is tasked with empowering village communities and accelerating the development of disadvantaged regions. The focus of empowering village communities and improving the quality of human resources refers to the Decree of the Minister of Villages Number 15 of 2020 concerning the Organization and Work Procedures of the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration. This is just one reason why the government really needs to pay attention to villages. The government must empower villagers who will make a significant contribution to the golden Indonesia in 2045, and provide quality education to encourage village economic growth. In accordance with Article 2 of the Decree of the Minister of Villages Number 7 of 2023 concerning Details of Priority Use of Village Funds, the use of village funds must be prioritized to encourage development and community empowerment in order to accelerate the achievement of the *Sustainable Development Goals* (SDGs).<sup>16</sup>One of the benefits of national fiscal decentralization is, *First*, increasing the ratio of regional income and expenditure (APBD) to regional gross domestic product (GDP). *Second*, with the increase in regional consumption power, the amount of money circulating in the regions also increases so that there is a circulation of regional cash flow. *Third*, to finance government operations and provide high-quality public services to the community, local governments implement new strategies to generate revenue. *Fourth*, maximize

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<sup>14</sup>Suhartono. "Hukum Tata Negara: Kajian Komprehensif Tentang Desentralisasi Dan Otonomji Daerah." (Jakarta: Rajawali Pers, 2018), p. 45.

<sup>15</sup>Riyanto. "Manajemen Pemerintahan Desa: Perspektif Hukum Dan Otonomi Desa." (Yogyakarta: Pustaka Pelajar, 2019), p. 112.

<sup>16</sup>Budi Susanto. "Pemberdayaan Masyarakat Desa Dalam Pencapaian Sustainable Development Goals (SDGs)." Jurnal: Pembangunan Desa, Vol. 8, No. 2, 2023, pp. 45-58.

government effectiveness in empowering regions, reducing dependence on funding from the central government.<sup>17</sup>

There are three ministries involved in the distribution of village funds by the government: *First*, the Ministry of Home Affairs; Organizing village government to conduct capacity building for village officials; Preparation of technical guidelines for village regulations and preparation of village planning documents based on local village scale authority; Strengthening management of access and assets, land use for village community welfare; Carrying out management and reporting of village financial accountability. *Second*, the Ministry of Finance; Budgeting village funds in the APBN; Determining the details of village fund allocations to the Regent/Mayor's regulations; distributing RKUN to RKUD and then to RKD; imposing sanctions if they do not approve part of the village savings financial plan in the APBD. *Third*, the Ministry of Villages; which first determines the general guidelines for the use of village funds; Organizing participatory village deliberations in village government cooperation; Carrying out development of rural areas and also the development and dissolution of BUMDesa. *Fourth*, the Regional Government; Carrying out an inventory of provincial authority, such as binwas RAPBD Regency/City in village financing; Assisting the government in determining customary law community units as villages and determining BUMDesa Regency/City regulations and inter-village cooperation institutions; Providing guidance and supervision in the preparation of regional regulations governing villages, provision of village funds; Developing capacity building for village heads and village apparatus, BPD, and LKD.<sup>18</sup>



Data from the Ministry of Finance shows that village fund development has increased significantly towards village development between 2015 and 2024. The

<sup>17</sup> Bobby Briando, *Studi Literatur: Desentralisasi Fiskal Desa*, Jurnal: Akuntansi dan Pendidikan, Vol. 6 No. 2 2017.Pp. 104-105.

<sup>18</sup>Nyimas Latifah Letty Aziz, *Op.Cit.*, hkm. 199.



Indonesian Ministry of Finance reported positive results in the form of facilities and infrastructure that are beneficial to the community as a result of strengthening village funds since June 19, 2023. These facilities and infrastructure include 14,168 Village Markets, 42,727 BUMDesa units, 6,427 Village Reservoirs and 2.9 million KPM Village BLT, the total cost is IDR 8.27 trillion or Stunting Prevention IDR 4.40 trillion or Food Security IDR 5.07 trillion. Considering Article 9 paragraph (1) of Law No. 19 of 2023 concerning the 2024 State Budget, the cost of Transfers to Regions (TKD) in 2024 is IDR 8.56 trillion according to Article 9 paragraph (2) letter f, village fund transfers increased by 71 trillion from the TKD figure. Considering the Decree of the Minister of Home Affairs No. 100/145/2022, that village funds will be distributed evenly through calculations of 75,265 villages, 434 districts and cities containing villages.<sup>19</sup>

According to Article 3 of the Regulation of the Minister of Villages, Disadvantaged Regions and Transmigration No. 7 of 2023 concerning Details of Priority Use of Village Funds, it is intended for poverty alleviation. So it is clear that village funds are related to welfare funds provided by the central government to regions to be directed to villages as authorized through Law No. 3 of 2024 concerning Villages, as a source of village income. With the use of village funds that are appropriate for poverty alleviation according to the priority of their use by improving the quality of life of village communities, as stipulated in the Regulation of the Minister of Finance of the Republic of Indonesia No. 201/PMK.07/2022 in the implementation of the 2023 State Budget, villages will be able to meet and produce the needs and interests of village communities. Able to mobilize and develop local wisdom as a form of reviving village community MSMEs. Villages must be able, through programs that benefit the community as long-term hopes that can provide sources of economic income for village communities through various local creations.<sup>20</sup>

With a village budget of 10% of the regional transfer funds disbursed by the central government for the effectiveness of village-based programs determined by the allocation of funds for regional interests. According to Article 72 paragraph (2) of Law No. 3 of 2024 concerning Villages, that the determination of the spending plan as expected in paragraph (1) letter b starts from the use of central funds for villages from local assets by making village-based programs more successful in a fair manner, and can be expanded in accordance with the country's monetary limits. The allocation of these funds is included in the balance received by districts and

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<sup>19</sup> Mariyadi, *Besaran Dana Desa 2024 Sesuai UU Dan Kemenkeu*, (<https://updesa.com/besaran-dana-desa-2024/>) (Accessed: June 9, 2024 at 21.18 WIB)

<sup>20</sup>Novindia Ayu Lestari, Aldi Frinaldi, Lince Magriasti, *Implementasi Kebijakan Desentralisasi Di Desa*, Jurnal: Ilmiah Mahasiswa Pendidikan Sejarah, Vol.8, No. 4, 2023. Pp. 6049-6050.

cities as stated in Article 72 paragraph (4), that the portion of village fund savings as referred to in paragraph (1) letter d is around 10% of the total wealth allocation and support for the distribution of benefits obtained by districts/cities in the APBD. Then, Article 72 A of Law No. 3 of 2024 concerning Villages, namely village funds must be monitored according to the needs of village progress, such as education, training, increasing community capacity, and strengthening regions to open up business opportunities that work on the economy and assistance from the village network government. Another problem, as implied in Article 39 paragraph (1) of Law No. 3 of 2024 concerning Villages, the government delegates all authority to the village head based on his term of office for eight years starting from the day of his inauguration. In addition, paragraph (2) the village head as referred to in paragraph (1) may only serve a maximum of two consecutive terms or not consecutively. Therefore, the government provides an opportunity for local village leaders to lead their villages and implement effective strategies for village economic growth.<sup>21</sup>

### **Implications of Government Decentralization on Village Autonomy Development**

In Indonesia, village development can change due to government decentralization. This is reflected in the enactment of Law No. 3 of 2024 concerning Villages which gives greater authority to village governments in managing resources and regional development. With this regulation, villages can become leaders in regional economic growth and accelerate improvements in all fields. According to Mohammad Hatta, Indonesia will not shine with a big torch in Jakarta, but Indonesia will shine because of the candles in the village. In accordance with Law No. 3 of 2024 concerning Villages, the central government focuses on economic development starting with poverty alleviation at the village level through social security programs, subsidies, social assistance, and price stability policies. This indicates that villages have a fairly large role in realizing the dream of a golden Indonesia in 2045. Then, maximize the Village Cash for Work (PKTD) program to boost village community income through empowerment.<sup>22</sup>

Important policies in future village development must refer to the idea of development, including: *First*, having a vision of quality village development, having quality farmers in the modern era. Having the ability to farm using modern machines. Not only in the industrial factory sector, but village human resources must be focused on creative skills. That, the fact in the village is that 92.89% of the

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<sup>21</sup>Debora Sanur, *Poin-Poin Krusial Perubahan Undang-Undang Tentang Desa*, Jurnal: Info Singkat Bidang Politik, Hukum Dan Keamanan, Vol. 15 No. 13, 2023. Pp. 7-8

<sup>22</sup> Dwi NH, (*Kemenkeu: Dana Desa 2024 Digunakan untuk Percepatan Pengentasan Kemiskinan Ekstrem dan Stunting Halaman all - Kompas.com*) (Accessed: May 13 12.13 WIB)

village population earns income from the agricultural sector. *Second*, Building creative village activities. That, village funds should be used to help and support the results of village community creativity, including sources of income from developed village tourism objects. So that village funds launched by the central government can provide village cash flow back. That is the best village investment for the long term. *Third*, Supervision and utilization of community-based village funds. With this, that village communities can make real contributions through creative thinking or from real actions. Village communities are required to supervise and control the benefits of village funds. However, in this case, only the village government knows about the disbursement of village funds. So, the community is somewhat unable to control the flow of village spending. There must be community institutions that care about the village environment, be it communities or others. As well as obedience and compliance with village government laws. *Fourth*, Distribution of central government authority to village governments as a manifestation of decentralization. Although decentralization is something that is awaited. However, it can create power that prevents central power. So that the people below can control the use of power for the public interest.<sup>23</sup>In the social system of power, the decentralization policy is clearly supported by the patronage network, but in this case it will then threaten the continuity of the law. Because, hands that penetrate downwards will affect the distribution of abuse of power.<sup>24</sup>

With the *abuse of power*, according to data from *Indonesia Corruption Watch* (ICW), there were 187 cases of corruption in villages in 2023, resulting in state losses of around IDR 162.2 billion. This case cannot be separated from the fact that the government has provided funds of IDR 68 trillion in village fund allocations according to Law No. 6 of 2014 concerning Villages and managed IDR 903 million in village funds for 75,265 villages in Indonesia.<sup>25</sup>If the budget is increased, the possibility of corruption rates could increase in the regional autonomy budget used for village interests.<sup>26</sup>Is it possible that the problem of village corruption will get worse due to the policy of Law Number 3 of 2024 which increases the village fund budget and the length of the village head's term of office? Government supervision of the implementation of this law and its impact on village autonomy must be a concern for the central and regional governments, especially the community.

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<sup>23</sup> Soetomo. "*Strategi Pembangunan Desa Berkelanjutan*." (Jakarta: Pustaka Obor, 2017), pp. 87-89.

<sup>24</sup> Abustan, *Op.Cit.* pp. 223-224.

<sup>25</sup> Aryo Putranto Saptohutomo, (<https://nasional.kompas.com/read/2024/05/20/16500701/icw-ragu-revisi-uu-mampu-cegah-korupsi-dana-desa>) (Accessed: June 10 at 09.45 WIB)

<sup>26</sup> Adi Fauzanto, *Problematika Korupsi Dana Desa Pada Pelaporan Dan Pertanggungjawaban Keuangan Desa Berdasarkan Prinsip Transparansi, Akuntabilitas, Dan Partisipatif*, Jurnal: Widya Yuridika Vo. 3 No. 1 Juni 2020. P. 46.

The implementation of government decentralization and village autonomy must be able to respond to the challenges of globalization that continue to grow. Villages must be able to adapt to global changes in order to remain competitive, while maintaining their local identity and wisdom. Globalization is a socio-cultural process that occurs due to other nations. Globalization is also a condition that involves interdependence between countries through distribution, communication and the global economy. The new challenge with the issuance of Law No. 3 of 2024 concerning Villages, is something that must be implemented through prevention, such as stunting, education and health. Globalization also concerns global political affairs related to culture.<sup>27</sup>The problem is that village governments that have local cultures and traditions must continue to be developed through controlled budget mechanisms.<sup>28</sup>The influence of the era of globalization in rural areas displays a new style in the system with the entry of capitalization by investors. This is what then makes the village a society that is squeezed by an economic system that is slightly biased towards the village community. Then there is a *trickle down effect* that actually places the value of global capital power, which will later grip it to the bottom, and in the end there will be a *trickle up effect*, namely village capital that is transported in the global constellation. So that the class struggle is increasingly clear, the rich are getting richer and then the poor are getting poorer.<sup>29</sup>

In addition, Article 5 A paragraph (1) of Law No. 3 of 2024 concerning Villages states that residents of production forests, nature conservation areas, nature reserves, and production plantations are entitled to receive conversion funds and/or rehabilitation funds in accordance with applicable provisions based on legislation. Considering Article 71 paragraph (2) of PP No. 37 of 2023 concerning Management of Transfers to Regions, it allows the central government to determine the focus of annual village subsidies. The use of village funds is strictly regulated, with a maximum of 25% for BLT to overcome extreme poverty and a minimum of 20% for food security.<sup>30</sup>

The types of PKTD activities are through empowering development in farming. *First*, the use of empty village land for food and agricultural products. *Second*, utilizing land for planting vegetables, as well as in the livestock sector which can restore and utilize the village reserve utilization program. Considering Permendes PD TT Number 7 of 2023, it is necessary to provide utilization of village assets to provide maximum benefits to village prosperity to work on government

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<sup>27</sup> Santoso. "Inovasi Desa: Menuju Kemandirian Dan Kesejahteraan." (Yogyakarta: Gadjah Mada University Press, 2018), p. 175.

<sup>28</sup> *Ibid* . p. 178.

<sup>29</sup> Wawan Kokotiasa, *Op.Cit* . Pg. 20.

<sup>30</sup> Zulkifli Arifin. "Hukum Dan Kebijakan Desa: Implementasi Undang-Undang No. 3 Tahun 2024." (Jakarta: Rajawali Pers, 2023), pp. 45 -48

assistance for community needs.<sup>31</sup> Thus, in addition to expecting village funds, village heads or village governments can see the momentum of the *Corporate Social Responsibility* (CSR) program from companies near the village in order to realize the development of village economic welfare. As well as improving the quality of life of the village community environment and the company's economy. Furthermore, that village communities really need socialization from the village government in building village economic growth through programs promised during the village head election period. Such things are to increase the knowledge of village communities in the modern economic era in utilizing information technology in the current information era.<sup>32</sup>

## CONCLUSION

The decentralization of government realized through Law No. 3 of 2024 concerning Villages provides greater authority to village governments in managing resources and regional development. This policy is expected to make villages leaders in regional economic growth and accelerate improvements in all fields. However, the implementation of this decentralization is not without challenges. One of the main challenges is the potential for abuse of power and corruption which increases along with the increase in the village fund budget. Data shows that in 2023, there were 187 cases of corruption in villages resulting in state losses of around IDR 162.2 billion. Strict supervision from the central government and the community is needed to reduce the potential for corruption and ensure the effective use of village funds.

In addition, villages must also be able to adapt to the challenges of globalization that continue to grow. Villages must be able to maintain their identity and local wisdom while being competitive in the global economy. Programs such as the Village Cash for Work (PKTD) and the use of village funds for poverty alleviation and food security are very important in improving the welfare of village communities. The success of village development also depends greatly on a quality development vision, support for the creativity of village communities, and active community participation in the supervision and utilization of village funds. Thus, villages can play a significant role in realizing the dream of a golden Indonesia in 2045.

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<sup>31</sup> Agus Setiawan. "Pemanfaatan Dana Desa Untuk Peningkatan Ketahanan Pangan." *Jurnal: Pembangunan Desa*, Vol. 16, No. 1, 2023, pp. 34-48.

<sup>32</sup> Rahmad Nugroho. "Corporate Social Responsibility Dan Pembangunan Desa." (Yogyakarta: Kanisius, 2022), pp. 156-159

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