

ABSTRACT

PREPARATION OF BUDGET REVENUE AND EXPENDITURE OF THE VILLAGE AT THE BUMI AJI VILLAGE IN CENTRAL LAMPUNG DISTRICT

By

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The publication of Law Number 6 Year 2014 About The Village, the government positions of the village are becoming increasingly powerfull, because it is no longer regulated in Law Number 23 Year 2014 about Local Governance, but governed by its own laws. The presence of the law on the villade, in addition to strengthening the status of the village as is the government of the people, also makes the village as a base to promote the society and community empowerment. The village had the right of autonomy. As a logical consequence of having autonomy, it must have its own finances. In the Article 93 of the Government Regulation Number 43 Year 2014 About Regulations Implementing of Law Number 6 Year 2014 About The Village, mentioned that the village include finance, planning, implementation, and accountability. And on Article 101 of the Government Regulation Number 43 Year 2014 About Regulations Implementing of Law Number 6 Year 2014 About The Village, mentioned clearly the mechanism of preparation of Budget Revenue and Expenditure of The Village.

The problems addressed in this research is to see the implementation of the Article 101 of the Government Regulation Number 43 Year 2014 About Regulations Implementing of Law Number 6 Year 2014 About The Village about the mechanism of preparation of Budget Revenue and Expenditure of The Village on this year. And how the supporting factors and restricting factors in the preparation of Budget Revenue and Expenditure of The Village at The Bumi Aji Village in Central Lampung District.

Research method that is used in this research is problem approach according to normative judicial and empiric judicial. Data resource are; primary data is got though interview toward governance village of the Bumi Aji Village, and Local Government of Central Lampung District. And secondary data is taken from the

law act, law literature, research result and books that relate to the discussed material.

Result of the research shows that the mechanism of preparation of Budget Revenue and Expenditure of The Village at The Bumi Aji Village in Central Lampung District that the implementation of the Article 101 of the Government Regulation Number 43 Year 2014 About Regulations Implementing of Law Number 6 Year 2014 About The Village have been implemented based on Article 20 of The Regulation of Central Lampung Regent Number 14 Year 2015 about Financial Management of The Villages in Central Lampung District, through three stages, namely the stage of preparation, evaluation, and determination. Supporting factors in preparation of Budget Revenue and Expenditure of The Village at The Bumi Aji Village is has the presence of an escort to preparation of Budget Revenue and Expenditure of The Village from sub-district and district level, the government facilitated the existence of training activities the village chief and the village every three months the present from provincial and district level, and still had restricting factors because the Law Number 6 Year 2014 About The Village still new so the society feels like unfamiliar and result in difficulty socializing with people in the deliberation of the village.

Key words : Budget Revenue of The Village, Expenditure of The Village, Preparation of Budget Revenue and Expenditure of The Village