ABSTRACT
The enactment of Law Number 6 of 2014 concerning Villages and Law Number 23 of 2014 concerning Regional Government gives villages the right to regulate their regional affairs. In increasing the village's original income, the village government has the right and authority to widely utilize village wealth. Regarding village income sources, efforts to mobilize resources to develop the people’s economic potential will increase people's productivity, so that the productivity of both human resources and natural resources around the people can be increased. In this research study, the formulation of the problem is how the strategy for increasing village original income has an impact on the community's economy and how siyāsah māliyah views this strategy. The aim of this research are to find out how the strategy of increasing village original income has an impact on the community’s economy and how siyāsah māliyah views this strategy. The type of research used in this research is field research, where this research was carried out by interviewing staff at Sumber Agung Pekon, Ngambur District, Pesisir Barat Regency. Data analysis was carried out qualitatively, processing data analysis using descriptive
analysis methods, namely discussions based on general thought patterns and then concluded in specific terms. The research results show that the strategy to increase village original income which has an impact on the community economy in the Sumber Agung area, Ngambur District, Pesisir Barat Regency is by establishing village-owned business entities, developing beach tourism, and also having village markets. The conclusion from the results of this research is that the strategy to increase village original income which has an impact on the economy of the community in the Ngambur area has made a contribution, although not much. Siyāsah māliyah's review of the increase in original village income which has an impact on the economy of the community in the Sumber Agung District of Ngambur is in accordance with the principle of benefit, namely prioritizing the interests of the people rather than the interests of the individual.

**Keywords**: Village Original Income, Siyāsah Māliyah, Village Government.

**ABSTRAK**

Ditetapkannya Undang-Undang Nomor 6 Tahun 2014 tentang Desa dan juga Undang-Undang Nomor 23 Tahun 2014 tentang Pemerintahan Daerah memberikan hak kepada desa untuk mengatur daerah urusannya. Pemerintah desa dalam meningkatkan pendapatan asli desa memiliki hak dan wewenang secara luas memanfaatkan kekayaan desa. Menyengkut sumber pendapatan desa, upaya pengerahan sumber daya untuk mengembangkan potensi ekonomi rakyat akan meningkatkan produktivitas rakyat, sehingga baik sumber daya manusia maupun sumber daya alam di sekitar rakyat dapat ditingkatkan produktivitasnya. Kajian penelitian ini, rumusan masalahnya adalah bagaimana strategi peningkatan pendapatan asli desa yang berdampak pada ekonomi masyarakat dan bagaimana tinjauan siyāsah māliyah terhadap strategi tersebut. Tujuan penelitian ini adalah untuk mengetahui bagaimana strategi peningkatan pendapatan asli desa yang berdampak pada ekonomi masyarakat dan bagaimana tinjauan siyāsah māliyah terhadap strategi tersebut. Jenis penelitian yang digunakan dalam penelitian ini adalah penelitian lapangan (field research) dimana penelitian ini dilakukan dengan cara mewawancarai staff pekon Sumber Agung Kecamatan Ngambur Kabupaten Pesisir Barat. Analisa data yang dilakukan secara kualitatif, pengolahan analisa data menggunakan metode analisis deskriptif yaitu pembahasan yang didasarkan pada pola pemikiran yang bersifat umum kemudian disimpulkan dalam arti khusus. Hasil penelitian menunjukkan bahwa strategi peningkatan pendapatan asli desa yang berdampak pada ekonomi masyarakat di pekon Sumber Agung Kecamatan Ngambur Kabupaten Pesisir Barat adalah dengan mendirikan badan usaha milik desa, mengembangkan wisata pantai, dan juga adanya pasar desa. Simpulan dari
hasil penelitian ini adalah strategi peningkatan pendapatan asli desa yang berdampak pada ekonomi masyarakat di pekon Ngambur sudah memberikan kontribusinya meskipun tidak banyak. Tinjauan siyāsah māliyah terhadap peningkatan pendapatan asli desa yang berdampak pada ekonomi masyarakat di pekon Sumber Agung Kecamatan Ngambur telah sesuai dengan prinsip kemaslahatan yaitu mementingkan kepentingan orang banyak daripada kepentingan individu.

Kata Kunci: Pendapatan Asli Desa, Siyāsah Māliyah, Pemerintah Desa.

I. INTRODUCTION

Villages as part of the district have genuine autonomy, although within the limits of genuine autonomy, villages can build their economic and financial resource capabilities in order to increase village economic growth and improve community welfare by managing local resources, in the form of human resources and capital resources, and natural resources.

The concept of development must be more directed at development at the lowest level in the government structure, namely the village. The formation of regional autonomy policies that regulate and give regions the power to give regions the right to manage and adapt to the needs of their regional communities. The enactment of Law Number 6 of 2014 concerning Villages and Law Number 23 of 2014 concerning Regional Government gives each village the right to regulate its regional affairs.

Regarding village income sources, efforts to mobilize resources to develop the people’s economic potential will increase people’s productivity, so that the productivity of both human resources and natural resources around the people can be increased. Furthermore, to realize regional capability and independence and strengthen the regional revenue structure, the contribution of PADes in the APBD structure must always be increased because it is one measure of capability and a reflection of regional independence. The lack of PAD revenue is still considered an obstacle and this must immediately be seriously evaluated by each local government in an effort to improve services and facilitation to the community. The lack of effective and efficient targets to achieve the reality of meeting community needs is one of the things that is at the root of the problem of the lack of village income achieved so far.1

The importance of implementing appropriate strategies in dealing with problems or in organizing village government is the authority and responsibility of the parties involved, because Democracy is a system of government. Financial management strategies are also considered by the village government and optimization is also something that must be considered, because optimization really depends on ability. Village financial management includes village revenues and village expenditure. Village income can come from original village income as well as transfer income and grants. Village original income is closely related to the management of village assets owned by the village.

Pekon Sumber Agung is one of the villages in Ngambur District, Pesisir Barat Regency. A village that has a number of available resources certainly has inhibiting and supporting factors in managing resources to increase the village's original income. Original village income is very important in order to build at requires active participation of the people in the political decision-making process.

Village independence and development of village facilities. Based on the potential of the village, increasing the village's original income can improve the village's finances independently. As the regional economy develops to the national economy, the village's ability to optimize the management of original village income sources (PADes) is very important, the village's original income sources can be generated from managing village wealth, village business assets and others.

Problems that occur in tourist areas that are still in dire need of development and stalls in village markets that are less livable are an inhibiting factor in the strategy to increase the village's original income. What must be done in an effort to realize each goal being treated is to try to create a strategy that is appropriate and does not deviate from the policies set by the central government. One form of strategy is efforts made to increase the village's original income.

II. METHOD

This research method uses field research, namely systematic observation and recording of the phenomena being investigated. This observation is to complete and strengthen the data obtained, while data collection is obtained from the results of observations to see the facts in the field. Based on its

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4Kartini Kartono, Pengantar Metode Risert Sosial, Cetakan ke-7 (Bandung: Mandar Maju, 1986), 81.
nature, this research is qualitative research that is descriptive analysis, namely research that aims to describe and analyze carefully in order to obtain results as conclusions.\(^5\)

**III. ANALYSIS AND DISCUSSION**

**a. Understanding Village Government**

The term village is adapted to the socio-cultural conditions of local communities such as negari, village, pekon, huta, bori and clan. In this case Pekon is a village. The formation, abolition or merger of villages is determined in village regulations which take into account the area, population, social culture, potential and so on. Viewed from a legal and political perspective which places greater emphasis on obeying laws and regulations which are the basis for the rules of community life, the village is understood as a legal unit area where a community resides which has the power (has the authority) to carry out its own government. This understanding really emphasizes the existence of autonomy to build a village life system for the benefit of the population and gives a strong impression that the interests and needs of the village community are only known and provided by the village community and not from other parties.

The village in our country’s government structure is the lowest level of government and is directly under the sub-district so that it is the basis for all implementation of government affairs. Village government is a sub-system in the administration of state government. Likewise, the position of village government administration is in the part that directly mixes with the community, so in the eyes of the community it is the village government apparatus that directly carries out the interests of the community and is considered as a protector, role model and organizer of peace and prosperity. Behavior and actions of village government administrators that are deemed inappropriate will cause anxiety among community members.

Law Number 6 of 2014 Article 1 number 2 states that village government is the implementation of government affairs and the interests of local communities in the government system of the Unitary State of the Republic of Indonesia. Village government as the smallest scope of government is carried out by the village government, because recruitment in the process of filling government positions must go through democratic mechanisms.\(^6\)

The village government is the village head or can be called by another name, and is assisted by village officials as an element in administering village

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\(^5\)Cholid Narbuko dan Abu Achmad, *Metode Penelitian* (Jakarta: Bumi Aksara, 2007), hlm.70.

government affairs. Village government is the administration of government affairs consisting of:

1) The leader element is the village head or another name.
2) Village auxiliary elements consisting of:
   a) The village secretariat is the staff and service element led by the village secretary.
   b) Technical implementing elements, namely assistant elements to the village head who carry out technical matters in the field such as irrigation, religious affairs, etc.
   c) Regional element, namely assisting the village head in his work area, such as the hamlet head.\(^7\)

This law is intended to create law, prevent abuse of authority, ensure accountability of government agencies and/or officials, provide legal protection to the public and government officials and implement general principles of good governance.\(^8\)

Based on article 24 of the Village Law, the administration of village government must be based on the principles of:

1) Legal certainty is a principle in a legal state that prioritizes the basis of legal regulation, compliance and justice in every village government administration policy.
2) Orderly administration of government is a principle that is the basis for order, harmony and balance in controlling the administration of village government.
3) Orderly public interests are principles that prioritize public welfare in an aspirational, accommodating and selective manner.
4) Openness is a principle that opens up to the community’s right to obtain correct, honest and non-discriminatory information about the administration of village government while still paying attention to the provisions of laws and regulations.
5) Proportionality is a principle that prioritizes the balance between the rights and obligations of village government administration.
6) Professionalism is a principle that prioritizes expertise based on a code of ethics and statutory provisions.
7) Accountability is a principle that determines that every activity and final result of village government administration activities must be accountable to the village community in accordance with the provisions of statutory regulations.

\(^7\)Hanif Nurcholis, *Pertumbuhan dan Penyelenggaraan Pemerintah Desa* (Jakarta: Erlangga, 2011), hlm.73.

\(^8\)Rudi Santoso dkk., “Optimalisasi Tugas Dan Fungsi DPRD Dalam Mewujudkan Pemerintahan Bersih.”
Effectiveness and efficiency are principles that determine that every activity carried out must succeed in achieving the goals desired by the village community.

The Principle of Local Wisdom is a principle that is always oriented to emphasize that in the process of formulating and determining village policies, various forms of needs and interests of local community elements must be taken into account.

The Principle of Diversity is a principle in the process of administering village government and the process of implementing village development that must not be discriminatory.

b. Village Functions and Authorities

The function of the village government is to carry out administrative matters such as administrative administration, establishing regulations in the village, fostering land issues, fostering peace and order, carrying out efforts to protect the community, population administration, and structuring and managing areas. The village government also maintains partnership relations with community institutions and other institutions, and other village government duties are adjusted to statutory regulations.

The authority of a village is based on article 18 of Law Number 6 of 2014 concerning Villages. According to the Department of Home Affairs, the meaning of Authority are:

1) The right of an official to take necessary actions so that his duties and responsibilities can be carried out properly.

2) Power or rights obtained based on delegation or gift.

3) The power to consider or judge, take action or order legally.

According to the explanation of article 18 of Law Number 6 of 2014 concerning Villages, village authority includes authority in the field of administering village government, implementing village development, fostering village community, and empowering village communities based on community initiatives, rights of origin and customs. Based on Law no. 6 of 2014 concerning villages states that an important element of village autonomy is village authority.

c. The Role of Village Government

Based on the definition of Village Government that has been explained, it can be concluded that the village government is the administrator of government carried out by the village head or another name and assisted by

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village officials as the organizing element of village government. The village government exists with the aim of helping village communities overcome various problems, backwardness and other terms that are inherent in village communities.

The village government together with the village community carries out village development activities to advance and prosper the village community.\textsuperscript{12} The following are several roles of the village government as a government administrator\textsuperscript{13}:

1) Role in managing village finances.
2) The role of village government is to encourage community participation in implementing development.
3) The role of village government is to encourage community participation in creating community order and security.
4) The role of village government is to empower village communities.

d. Village Original Income

1) Village Original Income

Village Original Income (PADes) is village income consisting of village business results, village wealth results, self-help and participation results, mutual cooperation results, and other legitimate village original income.\textsuperscript{14} The village's original income can be optimized through actions and processes so that income will increase in order to improve the village economy. The increase in original village income is expected to have a significant impact on the allocation of the Village Expenditure budget. The greater the village's original income that is obtained allows the village to be able to meet its own village spending needs without waiting for assistance from the central government. Likewise, on the other hand, the lower the original village income obtained by a village, the village will not be able to meet all its village expenditures, which as a result will depend on the central government.

2) Sources of Original Village Income

Villages have Village income sources consisting of original village income, regional tax revenue sharing and regency/city levies, part of central and regional financial balance funds received by the Regency/City, budget allocations from the State Revenue and Expenditure Budget, financial assistance from Provincial Regional Revenue and Expenditure Budget and Regency/City Revenue and

\footnotesize{\textsuperscript{12}Abdul Rohman, \textit{Pengelolaan Administrasi Keuangan Pemerintah Desa} (Yogyakarta: UPP STIM YKPN, 2018), hlm.65.}

\footnotesize{\textsuperscript{13}Sugiman Sugiman, “Pemerintahan Desa,” \textit{Binamulia Hukum} 7, no. 1 (2018): hlm.92–93.}

\footnotesize{\textsuperscript{14}Peraturan Pemerintah Nomor 72 Tahun 2005 Tentang Desa Pasal 68 ayat 1a.}
Expenditure Budget, as well as non-binding grants and donations from third parties.\textsuperscript{15}

Other sources of income that can be exploited by the Village come from Village-Owned Enterprises, managing Village markets, managing Village-scale tourist areas, managing non-metallic mineral mines and rock mines without using heavy equipment, as well as other sources and are not for sale. Village Original Income (PADes) as a type of village income source is all income received by the village government and sourced from village potential.\textsuperscript{16} The village's original income consists of:

a) Village Business Results

Village business results are the income obtained by the village according to the businesses owned by the village. These village businesses include savings and loan businesses, village electricity businesses using power plants (water/micro hydro, diesel, etc.), and so on. The village business can be managed by the Village Government itself, it can also be formed as a Village-Owned Enterprise (BUMDes), profits from BUMDes become PADes which are recorded as income in the Village APBDes.

b) Village Wealth Results

Village wealth results are income generated from the use of village-owned assets which include:

1. Ground the village treasury
2. Village market.
3. Animal market.
5. Other assets belonging to the village include:
   a. Goods purchased or obtained at the expense of the Village APBD.
   b. Goods originating from other acquisitions and/or institutions from other parties.
   c. Goods obtained from grants/donations or the like.
   d. Goods obtained as implementation of agreements/contracts etc. in accordance with applicable laws and regulations.
   e. Village rights from balancing funds, regional taxes and regional levies.
   f. Grants from the government, provincial government, and/or district/city government.

\textsuperscript{15} Undang-undang Nomor 6 Tahun 2014 tentang Desa Pasal 72.


g. Grants from third parties that are valid and non-binding.

h. The result of village collaboration.

c) Results of Self-Help and Community Participation

The result of self-help and community participation is village income resulting from the ability of a community group with its own awareness and initiative to make efforts towards meeting short-term and long-term needs felt within the community group.

d) Results of Community Mutual Cooperation

The result of community mutual cooperation is village income generated due to spontaneous or planned cooperation that has been institutionalized and contains elements of voluntary reciprocity between village residents and/or between residents and the village government to meet incidental and ongoing needs in the context of improve mutual prosperity, both material and spiritual.

e) Other Legitimate Village Original Income

Other legitimate village original income is village income which is not included in the types of village business results, village wealth results, community self-help and participation results, and community mutual cooperation results, including:

1. Interest income.
2. Receipt of commissions, discounts or other forms as a result of sales and/or procurement of goods and/or services by the village.
3. Proceeds from the disposal of village treasury land in the form of money that has not been purchased for replacement land in the current year.
4. Revenue from fines for delays in carrying out work.\(^{17}\)

### e. Village Government Principles from Siyāsah Fiqh Perspective

Government in Islam is an integral part that cannot be separated from the concept of Islamic law. This is because the concept of Islamic law is universal and covers various essential aspects such as state, society and government systems. God’s mandate to His servants that must be carried out is, among other things, carrying out what is commanded and avoiding what is prohibited. A leader is responsible for the community he leads, however the caliph, imam or amir is not identical to the President, Regent or Mayor, because the caliphs, imams and emirs of that era apart from being leaders who managed worldly affairs, they also led the religion.\(^{18}\)

\(^{17}\)Ibid.

Politics and Islam are closely related. In fact, one of the two cannot be separated. The concept of Islamic politics is always based on the values and teachings of the Islamic religion, not only politics, but all aspects of human life have been regulated by Islam, so it is very unlikely that the concept of Islamic politics is actually separated from Islam, but in the course of the history of Islamic politics and government, for example There is nothing standard in the process of selecting or dismissing a head of state.

Seeing the importance of both central and village government, with the assistance tasks carried out by the village government, it is hoped that the community can directly channel their aspirations through trusted people at the village level. The obligations and responsibilities carried out by pekon officials are required to have the principles of shiddiq, amanah, tabligh and fathanah.

IV. CONCLUSION

Based on the description it can be concluded that, strategy increasing original village income which has an impact on the community economy in Pekon Sumber Agung, Ngambur District, Pesisir Barat Regency is by establishing and optimizing Village-Owned Enterprises (BUMDes), developing coastal tourism areas, and through village markets. However, this has not gone well because the strategy itself has not been optimal as a form of the Pekon government's efforts to increase the village's original income. The strategy to increase village original income which has an impact on the economy of the Pekon community in Sumber Agung, Ngambur District, Pesisir Barat Regency, in terms of siyāsah māliyah, is considered to have been able to make a contribution, although not much. It is considered to have made a contribution because, with these efforts, the government is considered not to be indifferent to the interests of the community by implementing the principles of siyāsah māliyah.

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Pasal 18 Undang-Undang Nomor 6 Tahun 2014 tentang Desa.

Peraturan Pemerintah Nomor 72 Tahun 2005 Tentang Desa Pasal 68 ayat 1a.


Undang-undang Nomor 6 Tahun 2014 tentang Desa Pasal 72.