



The Role of the Village Deliberative Body in Monitoring Village Fund Allocation in the Perspective of Law Number 14 of 2016

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Abstract Village funds disbursed by the government sourced from the APBN are still considered as assets that continue to be targeted by certain Village Heads with low morals. The high political costs to get the number one seat in the village cause people to do anything to get it. Because the village funds disbursed are quite tempting. In just one year in mathematical calculations, the capital spent during the process of getting the position of village head can be returned. Therefore, the suboptimal performance of the village head is due to many stumbling blocks of interest. The village head is no longer focused on the promised programs. The village head only focuses on efforts to return the campaign funds spent so far. The high number of corruption cases that hit the village head if it does not become the government's attention, the disbursement of village funds which were originally intended to make the village strong, advanced and independent will be in vain. That is why the role of the Village Consultative Body is needed here, an independent institution whose status is outside the village government. The function of the BPD which is expressly stated in the village law has not been implemented optimally, this results in village fund leaks always occurring every year in almost all regions of Indonesia. This study uses a normative legal research type, namely research that focuses on research on related laws and regulations. The results of this study indicate that Village Fund Supervision in Improving the Performance of the Village Consultative Body has not been guided and based on the principles of Law No. 6 of 2014 concerning Villages. The BPD has not fully carried out its functions. And the obstacles experienced are mainly in the HR aspect besides the absence of regulations that explicitly explain how the technical supervision of the allocation of village funds.

Keywords: Supervision, Village Funds, Village Deliberative Body.

1. INTRODUCTION

The Village Consultative Body, hereinafter abbreviated as BPD, is an institution outside the village government but its existence functions as a supervisor of village funds, a maker of regulations in the village and in addition, the function of the existence of this BPD is to attract or explore potential village problems in determining the allocation of village funds through village musrembang activities. The stages in the allocation of village funds which begin with hamlet deliberation activities and the results of the hamlet deliberation are brought to the village deliberation. Village deliberation activities are facilitated by the BPD because the BPD is the one that invites the community and village government to determine where the village fund acquisition or income will be spent.

The level of vulnerability in the allocation of village funds marked by the allocation of fictitious village funds is the impact of weak supervision carried out by the BPD. The vulnerability of corruption which ultimately involves law enforcement officers (APH) such as the police and the prosecutor's office (Yasmirah Mandasari Saragih, 2017). indicates that it is already an acute category of misappropriation of village funds. Therefore, there needs to be a

strong desire to amputate the leaks that have so far filled media coverage about village fund corruption carried out by certain village heads.

Because the BPD knows in real terms the planned use of village funds as stated in the RKP (Village Government Work Plan), the opportunity for the BPD to carry out control and supervision of the existence of village funds is very possible. The provisions of Article 55 of Law Number 6 of 2014 state that the Village Consultative Body has the following functions:

1. Discuss And agree Design Village Regulations with the Village Head;
2. Accommodate And channeling aspiration Village community; and
3. Do supervision performance Head Village.

Based on Law Number 6 of 2014, the Village Consultative Body, which is an institution that has a supervisory function, is expected to be able to carry out its role seriously, especially in terms of the use of village funds. Laws and Government Regulations have provided a clear legal umbrella so that the Village Consultative Body does not need to hesitate in carrying out its function to supervise the performance of the village head.

In the provisions of the Minister of Home Affairs Regulation Number 73 of 2020 concerning Supervision of Village Financial Management, it is stated that the Village Consultative Body carries out supervision through: planning of village government activities and budgets, implementation of activities, implementation reports and implementation achievements. Government principles such as transparency and accountability in public financial management are not only a form of obligation from the central government but also regions such as villages.

Based on the third indicator, it is shown that the BPD carries out supervision of the performance of the village head as stated in Government Regulation Number 43 of 2014. regarding the Implementation Guidelines for the Village Law , in Article 4 paragraph 3, namely, in carrying out duties, authorities, rights and obligations, The village head is required to submit a written report on the implementation of government to the Village Consultative Body at the end of each budget year.

Furthermore, the third indicator is in line with the Regulation of the Minister of Home Affairs Number 73 In 2020, in article 20, where the supervision of the performance of the head village Which meant related with financial management which explains that BPD carry out supervision as follows:

1. Village Government activity and budget planning
2. Implementation activity
3. Report implementation APB Village; and

4. Achievements implementation Medium Term Development Plan Village, RKP Village, and Village Budget

The establishment of the Village Consultative Body (BPD) as one of the government organizers to carry out its duties and authorities in managing and regulating community interests. In addition, the BPD also has the right to hold village deliberations on agendas that require village deliberations. One of them is a village deliberation to review planning and use of village funds. Where when the BPD does not approve it, the realization of the use of these funds cannot run effectively and efficiently. However, in this realization, the community is also involved as one of the subjects of development so that the activities to be carried out by the village government can run according to the planned funds.

Village funds are funds that come from source of State Revenue and Expenditure Budget for villages transferred through the District Revenue and Expenditure Budget and used to finance the implementation of government development, community development and community empowerment (Government Regulation Number 60 of 2014 concerning Village Funds sourced from the State Revenue and Expenditure Budget, Article 1 (2). Article 6 states that these funds are transferred through the District Budget and then transferred to the Village Budget .

Village funds are one of the supports provided by the government as a means to encourage community empowerment and development so that village potential increases (Junior, Wijaya, and Arthanaya, 2021:392). With the existence of village funds, income in each village can be increased. However, through village funds provided by the government to advance the standard of living of the community, village funds can trigger new problems in their use. Here is the hope, government village capable carry out management in accordance with statutory regulations, namely efficient, economical, effective, transparent and responsible management with attention to justice and compliance, And interests of the community.

One of the things given by the government to the village is the Village Fund. The Village Fund is a budget sourced from the APBN which is given by the government to the village to improve development, community empowerment and community development. The allocation of the village fund budget for a new program or policy has been carried out by the government with a fairly large value.

Based on the analysis and understanding found by the author in the field, the management of village funds is considered ineffective, there are still several problems ranging from the lack of understanding of BPD members regarding their duties and functions,

especially in the supervisory function to the accountability stage of Village Fund management, in addition to the lack of community participation in village development planning, there are still many people who do not understand the allocation of Village Funds and how to manage them, so this problem must really get serious attention.

In addition, this is also suspected to be caused by the failure of the Village Consultative Body in carrying out its role and function fully as the organizer of village government due to a lack of understanding of the BPD's supervisory function, both direct and indirect supervision in supervising the management of village funds. Therefore, it is necessary to understand the role of the Village Consultative Body in carrying out a good supervisory role, because the implementation of supervision in government activities is very important, because it is one of the factors that determines the quality of the work itself, so that it is possible that the quality of supervisory work must be improved, so as not to cause losses that will later have an impact on the hampering of the implementation of village government in village development and empowerment of village communities.

Based on the phenomenon that the author found in the field, the author also found a lack of harmonious relations between the village government and the BPD, which was caused by misunderstandings between the village government and the BPD in carrying out their functions and roles. This should not be allowed to continue because it will later disrupt the running of the government because the village government, especially the village head and the BPD are working partners. The working relationship between the village head and the BPD in the implementation of democratic village governance must be harmonious and compact because it is for the sake of realizing the welfare of the village community.

Supervision is the process of observing the implementation of the entire organization to ensure that all work being carried out is in accordance with the desired plan. Supervision is very important in every job, both in government and private agencies. Because supervision can prevent as early as possible the occurrence of irregularities, waste, obstacles, errors and misappropriation of village funds by irresponsible parties. Supervision aims to show the weaknesses or deficiencies experienced and correct them and prevent them from happening again.

The BPD with the village government is a partnership-based relationship, where the village head must work together with the BPD in organizing village government, in the implementation of village government must be really considered because with a harmonious partnership, a good governance village government will be realized. The use of village funds managed by the village government of course must also be monitored jointly, both by the

government and the community. It is hoped that with joint supervision, it can minimize the occurrence of misappropriation of village funds by irresponsible parties.

The Village Consultative Body (BPD) plays a role in implementing development to improve community welfare. In implementing development, the role of the Village Consultative Body (BPD) is very large in creating development that is in accordance with the aspirations of the community. The village head's program that is not in accordance with the aspirations of the community causes the Village Consultative Body (BPD) to hold a joint meeting with the village head and village officials to convey the aspirations that come from the community so that the village head pays attention to the program that will then be implemented and determined in the village regulations.

In the implementation of development, the Village Consultative Body (BPD) has a strategic role in overseeing the use of village funds, so that there is no misappropriation. The village funds are quite large, so a control mechanism is needed from the community to supervise the use of village funds so that they are used according to their designation to improve community welfare. The village government is required to organize governance in a transparent and accountable manner. The Village Consultative Body (BPD) as an institution that has a supervisory function, is expected to be able to carry out its role seriously, especially in terms of budget use.

Problem Formulation

1. How is Village Fund Supervision Improving the Performance of the Village Consultative Body?
2. What are the inhibiting factors of Village Fund Supervision in Improving the Performance of the Village Consultative Body?

2. RESEARCH METHODS

This type of research is qualitative research. According to Sugiyono (2011) Qualitative descriptive research is research conducted to determine independent values, either one or more whose data is expressed in the form of words, sentences, and images without making comparisons, or connecting one with another. Therefore, this study uses qualitative research methods to collect data, review and determine Village Fund Supervision in Improving the Performance of the Village Consultative Body.

Researchers use qualitative data analysis. Where the collected data is then recorded as data records that will be analyzed in depth from questions obtained from interviews, observations and others in the study. (Lexy J Moeleong, 2002). Qualitative analysis includes

reduction (data reduction), data display (data presentation) and verification (conclusion) (Sugiyono, 2015).

3. DISCUSSION ANALYSIS

Village Fund Supervision in Improving the Performance of the Village Consultative Body

Based on Article 55 of Law Number 6 of 2014 concerning Villages, the Village Consultative Body as a legislative body at the Village level as well as a representative of the Village Community is given full authority to implement a culture of democracy at the Village level, both in terms of supervision of the Village Government and in terms of accommodating the aspirations of the Village Community. The Village Consultative Body (BPD) is expected to be a political forum for the village community to convey their ideas or concepts so that they can be realized in development and policies in the Village.

This can be realized if the Village Consultative Body as a legislative institution in the Village, plays an active role in carrying out its duties and functions. Based on the legislation of article 55 of Law Number 6 of 2014 concerning Villages, it is clear that the role of the BPD is very important in terms of Village Government. The reality that is happening now, there are several cases of villages in Indonesia where it is felt that there is no significant role from the BPD in carrying out its functions.

The performance of the Village Consultative Body (BPD) in carrying out its duties and functions regarding accommodating and channeling community aspirations consists of several stages. First, the community submits their aspirations to the BPD, then the aspirations submitted by the community are processed and managed by the BPD to then be submitted in the musrembangdes meeting. The performance of the BPD in accommodating and channeling community aspirations is not going well because the community does not know the functions and duties of the BPD, therefore the community channels aspirations directly to the village head and village officials. The BPD should play an active role in accommodating and channeling community aspirations so that the community is not confused in channeling their aspirations.

Village Funds are a disbursement of funds from the Central Government sourced from the State Budget. Village Funds are used to finance the implementation of village government, implementation of development, coaching and community empowerment. The use of Village Funds is guided by the Village Medium-Term Development Plan (RPJMD) and the Village Government Work Plan (RKPDDes) made by the Village Government together with the Village

Consultative Body. Management of Village Funds carried out by the Village government must be carried out in an orderly, economical, efficient, effective, transparent manner, in accordance with the provisions of laws and regulations, and responsibly by paying attention to the principles of justice and propriety and prioritizing the interests of the local community.

In order to minimize the misuse of village funds, the role of the community is needed to supervise the use of village funds, specifically the Village Consultative Body (BPD) can play a role in supervising the use of village funds for the development of village community welfare. The Village Consultative Body is a working partner of the village government that has a role in supporting the implementation of village governance. BPD is a representative institution of the village community, both in absorbing village community aspirations, legislation, and supervision, including in terms of managing Village Funds.

The large number of financial sources entering the village treasury in a fairly large amount, then its use and management become more varied. In addition, the problem of money is very vulnerable to indications of misappropriation, therefore the supervisory role of the BPD must be implemented as well as possible.

There are many cases that have occurred in Indonesia related to the misappropriation of Village Funds by village officials that have harmed the community and the state. As seen in the image above, the Indonesian Corruption Watch (ICW) recorded 169 corruption cases in the first semester of 2022, (Regy Hilman Pahlawan, 2023). of which the largest corruption cases were related to Village Funds, as many as 44 cases. This phenomenon should motivate the BPD to further increase its supervisory role towards the village government as the implementer of development and empowerment sourced from the Village Fund in order to minimize the potential for misuse of the village budget that has been set. The supervisory role needs to be carried out as much as possible in accordance with existing procedures. The BPD with all its authority in supervision should be able to become a partner and also a control for the implementation of village development carried out by the village government so that village progress becomes more optimal. (Elviandri, 2021)

Legislative institutions as a container for people's aspirations as well as a maker of laws and regulations are very important institutions in a country that adheres to a democratic system. As explained at the beginning, in a country that adheres to a democratic system, the highest power lies with the people, legislative institutions as representatives of the people must be more effective in carrying out their duties and functions. In general, one of the duties and functions of legislative institutions is to accommodate people's aspirations.

The method of absorbing aspirations is not explained in the legislation. There needs to be creativity from legislative institutions to make the collection of public aspirations more effective. The DPR, DPD, and DPRD, among others, have the obligation to absorb and collect the aspirations of the People's Representative Council of the Republic of Indonesia (DPR RI), for example, as one of the legislative institutions, the DPR RI carries out several methods to make one of its functions more effective, namely absorbing public aspirations. These methods include: Holding Public Hearings (RDPU), conducting work visits, holding seminars, utilizing technological advances and social networks, providing Aspiration Houses, and so on. (Saragi. J. Nasution, 2017)

Villages are autonomous regions that have the right to manage and regulate their own regions, this is stated in Law Number 6 Article 1 of 2014 concerning Villages. The regulation explains that a village is a legal community unit that has territorial boundaries and is authorized to regulate and manage government affairs, local community interests based on community initiatives, original rights, and/or traditional rights that are recognized and respected in the government system of the Unitary State of the Republic of Indonesia (NKRI) (Law Number 6 Article 1 of 2014 concerning Villages). (Jamaluddin, 2018).

Based on article 55 of Law Number 6 of 2014 concerning Villages, the BPD's task in supervising the performance of the village head is the BPD's task in ensuring that the village head works in accordance with his main duties and functions. The performance of the Village Consultative Body (BPD) of Bantaran Village, Probolinggo Regency in carrying out its duties and functions regarding supervising the performance of the village head, namely supervising all aspects of the village head's performance in organizing his government.

In this regard, the implementation of effective Village Government functions is absolutely necessary. (Widaja. 2014) The Village Government is an institution that has a fairly large role and potential in building and managing village government. (Huda Ni'matul, 2015). The Village Government as the executive in the village, plays an active role in determining policies and implementing development in the village. In addition, the Village Government must be able to build partnerships, both with the BPD, the private sector and the community itself. (Santoso Purwo, 2003).

The implementation of the duties and functions of the BPD needs to be guided and supervised by a higher level of government because of the expansion of authority from the Village and the new order of Village Government as an impact of the implementation of Law Number 6 of 2014 concerning Villages. If not guided and supervised properly, it will lead to various abuses of authority that can cause losses not only to the state but also to the community.

Therefore, in Article 112 paragraph (1) of Law Number 6 of 2014 concerning Villages, it is explained that the Government, Provincial Government, and Regency/City Government foster and supervise the implementation of Village Government. Fostering and supervision as referred to in Article 112 paragraph (1) related to the BPD is regulated in Law Number 6 of 2014 concerning Villages, Article 113 letter f, that fostering and supervision as referred to in Article 112 paragraph (1) includes "providing guidance, supervision, and consultation on the implementation of Village Government, Village Consultative Body, and community institutions". (Setiawan, 2013)

The Ministry of Home Affairs as regulated in Presidential Regulation Number 114 of 2021 concerning the Ministry of Home Affairs has the function of providing guidance and supervision of the implementation of domestic governance which not only includes regional governments, both provincial and district/city, but also includes village governments. The implementation of guidance for the BPD as part of the Village institution is carried out by the Directorate General of Village Government Development (Directorate General of Village Government Development as regulated in Presidential Regulation Number 114 of 2021 concerning the Ministry of Home Affairs, Article 23 and Article 24. (Sundari, 2018.

Provisions regarding the development and supervision of BPDs which are the responsibility of the Ministry of Home Affairs have also been regulated in Article 65 paragraph (1) of the Regulation of the Minister of Home Affairs Number 110 of 2016 concerning BPDs, which states that the development and supervision of BPDs nationally is carried out by the Minister of Home Affairs through the Director General of Village Government Development (Dirjen Bina Pemdes). The Directorate General of Village Government Development of the Ministry of Home Affairs as the supervisor and supervisor of the implementation of village government delegates the duties and functions of development of BPDs to the Directorate of Village Institutions and Cooperation as regulated in Article 462 of the Regulation of the Minister of Home Affairs Number 13 of 2021 concerning the Organization and Work Procedures of the Ministry of Home Affairs. (Simbolon, 2015)

Article 66 of the Regulation of the Minister of Home Affairs Number 110 of 2016 concerning BPD explains that the guidance and supervision carried out by the Government is as follows: (Setyaningrum, 2019)

1. Facilitate policy support;
2. Facilitation and consultation on draft Regional Regulations;
3. Providing guidance, monitoring, evaluation, reporting and supervision of policy implementation;

4. Carrying out technical guidance as well as certain education and training;
5. Conduct research on the implementation of BPD duties; and
6. Giving awards for the achievements of BPD leaders and members

In fulfilling the functions of guidance and supervision, Article 462 of the Regulation of the Minister of Home Affairs Number 13 of 2021 concerning the Organization and Work Procedures of the Ministry of Home Affairs explains that the functions of the Directorate of Village Institutions and Cooperation, Directorate General of Village Government Development, Ministry of Home Affairs in the field of facilitating the Village Consultative Body include a. preparation of policy formulation, b. implementation of policies, general guidance and coordination, c. preparation of the compilation of norms, standards, procedures, and criteria, and d. implementation of monitoring, evaluation, and reporting. Based on this explanation, the Directorate General of Village Government Development plays an important role in the guidance and supervision of the BPD. (Rodhiyah, 2015)

However, there are still obstacles in the implementation of coaching for BPD institutions, namely related to the low capacity of BPD. One of the causes of the low capacity of BPD is that there is no database related to BPD that can be used as a reference in implementing the function of preparing policy formulation such as policies in increasing the capacity of BPD members.

The problem related to low capacity is the ability to articulate the potential and aspirations of the community to be realized in village policies through Village Regulations ratified from the BPD initiative is still low. This has an impact on the many villages that still depend on Village Funds which are a source of income from the State Budget (APBN) compared to utilizing other sources of income such as Village Original Income.

Inhibiting Factors of Village Fund Supervision in Improving the Performance of Village Consultative Bodies

The scope of supervision activities carried out by the BPD includes all duties and obligations of the Village Head in the field of organizing village government, implementing village development, fostering village communities and empowering village communities. The BPD carries out supervision through monitoring and evaluating the implementation of the Village Head's duties which include planning, implementing and reporting on the implementation of village government. The forms of supervision of the Village Head's performance by the BPD are: (Nurcholishanif. 2022)

- a. Measuring the performance achievements of the Village Head in fulfilling the implementation of his duties, obligations, rights and authorities in every stage of village

- government administration;
- b. Provide recommendations to the Village Head as an effort to improve the performance of village government administration to be more effective, efficient, open and accountable to both the government and the village community;
 - c. Ensure check occurs and balance in the implementation of Village Government, so that it can provide the greatest possible benefits for the Village community.
 - d. Provide an overview of the performance achievements of the Village Head to the Regent/Mayor through the Sub-district Head and the Regency/City Government Internal Supervisory Apparatus (APIP) to be used as material for further evaluation and coaching.

The Village Head's performance monitoring activities by the BPD are carried out in a planned manner through institutional work mechanisms. The implementation of supervision should be divided into three schedules according to the three stages of village government administration, namely: the planning stage, the implementation stage, and the reporting stage. Each focus of supervision at these stages can be carried out more than once continuously according to needs. It is also good if at the beginning of each year the BPD has made a master work plan for a one-year period which includes a supervision plan. (Mukti, 2018).

Increasing capacity in articulating community aspirations and utilizing village potential is important considering the government's increasing attention to villages. One of them is through Presidential Regulation Number 120 of 2022 concerning Special Assignments in the Framework of Accelerating the Implementation of Infrastructure Development. Article 5 explains that regarding the acceleration of the implementation of infrastructure development, the Minister of Public Works and Public Housing coordinates with: (Maslikan, 2021).

- a. ministry/institution;
- b. provincial regional government;
- c. district/city regional government;
- d. village government;
- e. State-Owned Enterprises/Regional-Owned Enterprises; and/or
- f. public.

The article stipulates that the village government and the community are two of the stakeholders who are part of the acceleration of infrastructure development. In order to create village independence, the capacity of the BPD in absorbing the aspirations of the village community and determining the right infrastructure according to village conditions and village potential is important in order to generate original village income sources so that dependence on Village Funds can be minimized.

Acceleration of infrastructure development can support villages in obtaining original village income considering that the results of this development do not become national assets but are handed over to the village government as regulated in Article 7 paragraph (1) that the Minister of Public Works and Public Housing hands over completed buildings to ministries/agencies, provincial governments, district governments/city governments, village governments, State-Owned Enterprises, Regionally-Owned Enterprises, or the community. (Moch Solekhan, 2014).

Meanwhile, the low capacity of the BPD institution is also seen from the weak supervisory function seen from the abuse of authority of the Village Head in the form of corruption. Acceleration of infrastructure development can be off-target and only benefit a handful of parties if the corrupt behavior continues. The condition of corruption in the Village can be said to be worrying.

Academically, the weak capacity of the BPD has become one of the topics of research conducted by academics. One example is a study conducted by Ombi Romli and Elly Nurlia in 2017 which was published in the Journal of Government Science (COSMOGOV) of Padjadjaran University with the title The Weakness of the Village Consultative Body (BPD) in Carrying Out Village Government Functions (Study of Tegalwangi Village, Menes District, Pandeglang Regency). (M Nazar. Almasri, 2016)

The study resulted in factors that caused the weakness and inhibited the Village Consultative Body (BPD) in carrying out its real role, namely: First, the lack of capacity of BPD Human Resources, second, inadequate supporting facilities for the work of the Village Consultative Body, third, small income or allowances for BPD members, and fourth; the absence of policies that can strengthen the position of the BPD in carrying out its functions. The study also provided solutions that must be carried out, including: First, in recruiting BPD members, they must be more selective by considering educational qualifications, and work experience, as well as community service in the village. Second, the existence of adequate work facilities such as offices and other work facilities so that BPD members can work professionally. Especially the BPD Office must be separate from the village head's building. (kumalasari, 2016)

This is done to eliminate the impression that the BPD is a subordinate part of the village head. Third, improving the welfare of BPD members with proportional salaries or allowances, so that there is no gap with the salary or allowances of the village head and his staff, which is expected that BPD members really focus on their work as village government administrators. Fourth, there is training or technical guidance to strengthen the capacity of BPD

members intensively by the government or local government so that BPD members really have the ability to carry out their functions so that the implementation of government and implementation of village development runs effectively which in turn can accelerate the welfare and progress of village communities. (Demmaraya, 2020)

The problem of low BPD capacity based on the results of the previous discussion has four causes, namely integrated and systematically arranged data, coaching for BPD institutions is still impartial, technical instructions/modules for monitoring village head performance are not yet available and the educational background of BPD members is relatively low. Of the various causes, in this change project there are two causes that will be resolved, namely coaching for BPD institutions that are still impartial and systematic data integration. In relation to the other two causes related to the still low educational background, a more holistic approach is needed, starting with equalizing the quality of education in Indonesia and changing or revising the regulations governing the educational limits for BPD membership. (Afandi, 2018)

The results of the SWOT analysis include the following.

No	Strong	Weaknesses
1	Regulatory support for the guidance and supervision of the implementation of Village Government based on Law Number 6 of 2014 concerning Villages and Regulation of the Minister of Home Affairs No. 110 of 2016 concerning BPD.	Limited human resources, namely the unavailability of data scientists
2	The availability of a legitimate village data integration container, namely Prodeskel	There are still differences of opinion so that a common consensus has not been found in the process of compiling the Technical Instructions/Village Head Performance Monitoring Module.
3	The existence of work units that can support program implementation in one Directorate General	Regulations still allow BPD members to have a minimum junior high school education
4	Availability of sufficient budget and trained human resources in the process of preparing Technical Instructions/Village Head Performance Monitoring Modules.	The unavailability of Technical Instructions/Modules can result in the implementation of Village Head Performance supervision not being optimal.

The supervisory function by the BPD is an issue discussed in the Circular Letter by considering data related to BPD problems that have been owned. The Circular Letter provides direction to the Regency/City Regional Government to organize technical guidance to increase the capacity of the BPD in its area. In addition, as a form of guidance and supervision from the Regency/City Government towards the BPD, it is requested to ensure that the report on the results of supervision by the BPD is followed up and becomes input for supervision carried out by the Regency/City APIP. (Yusrina Handayani, 2021)

As an effort to increase the capacity of the BPD in carrying out its function as supervising the performance of the Village Head. As a follow-up to the previous output, the Technical Guidelines for Supervising the Performance of the Village Head were prepared by the BPD to be a guideline for each BPD member. In addition, the Technical Guidelines can also be a reference for the Government and Regional Government in compiling and facilitating technical policies on the supervision of the performance of the Village Head by the BPD.

The government function carried out by the BPD requires synergy with the Village Government in the implementation of Village Government and services to the community in order to run well. The synergy between the Village Head and the BPD can be realized in the process of drafting Village Regulations, both initiatives from the Village Government and the BPD. In drafting Village regulations, the BPD as a container for the aspirations of the Village community has an important role in realizing these aspirations in the form of Village regulations regarding the Village Government Work Plan (RKP Desa) and the Village Medium-Term Development Plan (RPJM Desa) which are the basis for determining the Village Revenue and Expenditure Budget (APB Desa). (Kembuan, 2017)

However, the implementation of BPD tasks and functions is often constrained by the low capacity of BPD members. The low capacity of BPD members is caused by many things, including the large number of BPD members, the limitations of the Government and Regional Governments in organizing capacity building activities. Therefore, with the existence of a BPD database that can be accessed by the public at this time, it can be a reference for all stakeholders, especially the Government, Provincial Government, and Regency/City Government to prepare BPD capacity building activities.

Circular of the Minister of Home Affairs Minister of Home Affairs in order to Optimize the BPD Supervisory Function on the Performance of Village Heads in Village Financial Management is a reminder for Regency/City governments that have Villages to prioritize activities to increase the capacity of BPD in their areas to resolve the problem of low capacity of BPD members. In addition, the Technical Instructions for Supervision of Village

Head Performance by BPD can be a guideline for all BPD members in Indonesia to carry out their duties and functions, especially the supervisory function. Good supervision will result in a more accountable Village Government so as to minimize the potential for misappropriation in the Village. (Yuni Lestari, 2018).

5. CONCLUSION

1. Village Fund Supervision in Improving the Performance of the Village Consultative Body has not been guided and based on the principles of Law No. 6 of 2014 concerning Villages. The BPD has not fully carried out its functions, first, discussing and agreeing on draft village regulations with the village head, there is no contribution at all from the BPD in the discussion and preparation of village regulations and it is only used to prepare accountability reports, second, accommodating and channeling community aspirations does not work well because the BPD functions and duties therefore the community conveys their aspirations directly to the village head or village apparatus, third, supervising the performance of the village head is not visible at all in supervising the performance of the village head in organizing village government.
2. Based on the discussion above, it can be concluded that the obstacles experienced by the BPD in its function of supervising village funds are the problem of low BPD capacity based on the results of the previous discussion, there are four causes, namely integrated and systematically arranged data, coaching for BPD institutions is still impartial, the unavailability of technical instructions/modules for monitoring the performance of village heads and the relatively low educational background of BPD members. The first channeling of community aspirations is SK (certificate) Limited human resources, namely the unavailability of data scientists. There are still differences of opinion so that a joint consensus has not been found in the process of compiling the Technical Guidelines/Modules for Supervising the Performance of Village Heads. Regulations that still allow BPD members to have a minimum education of junior high school. The unavailability of Technical Guidelines/Modules that can cause the implementation of Village Head Performance supervision to be less than optimal.

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