

THE ROLE OF THE VILLAGE DELIBERATIVE BODY IN SUPERVISING VILLAGE FINANCIAL MANAGEMENT

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ABSTRACT

The implementation of village governance is not solely the responsibility of the village head; the Village Consultative Body (BPD) plays a crucial role in implementing the village governance system. One of the roles or functions of the BPD is to oversee the performance of the village head, which also includes oversight of village financial management. However, this role, when associated with the high rate of corruption committed by village heads, indicates that the BPD has not been performing its oversight function optimally, resulting in continued misappropriation. This study employed a normative juridical method with a statute approach. The results of the discussion indicate that in terms of village financial management, it is more technically regulated in the provisions of the Minister of Home Affairs Regulation No. 20 of 2018 concerning Village Financial Management. Village financial management is carried out based on the principles of openness, accountability, and participation, and is carried out in an orderly and disciplined budget. In addition, in relation to the Village Consultative Body, the BPD can participate in overseeing village financial management, from planning, implementation to accountability reporting. This is a manifestation of the implementation of the principles of openness and participation which are the foundation for village financial management.

Keywords: *Role, Village Consultative Body, Supervision, Village Financial Management.*

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INTRODUCTION

The concept of regional autonomy implemented in Indonesia's constitutional system has given birth to government down to the regional level. Autonomy has broadly contributed and provided a platform for communities to contribute to development efforts. Regional autonomy allows local residents to be involved not only as targets for development but also as actors in development, or in other words, as executors. Through direct community contributions, it is hoped that development will accelerate. In addition to accelerating development, it is also hoped that it will improve the quality of life of the community.¹

The Constitution in Chapter VI which specifically discusses regional government has provided constitutional guarantees for every government run in each region. Furthermore, this also provides guarantees for the existence of village government as part of the administration at the lower level. As seen in Article 18 B paragraph 2 of the 1945 Constitution which reads *"the state recognizes and respects the unity of customary law communities and their traditional rights as long as they are still alive and in accordance with the development of society and the principles of the Unitary State of the Republic of Indonesia, which are regulated in laws that provide recognition of unity."* From the recognition and respect given by the Constitution as the constitution of the Republic of Indonesia, the existence of village government is legally constitutional and justified by the Constitution.

The administration of village governance is carried out by the Village Government. This is in accordance with the provisions of Article 23 of Law No. 6 of 2014 concerning Villages, which states that the implementation of village governance will be carried out by a village head assisted by village officials. As a counterbalance and to prevent the village head's arbitrariness in running the wheels of government, it is necessary to have a body that represents the community to control the performance of the Village Head, as known as the Village Consultative Body (BPD). The BPD is an institution that embodies democracy in the implementation of Village Government. In other words, the BPD can be called the "Village Parliament" in accordance with the Duties and Functions of the BPD itself. The BPD is a new village institution in the era of regional autonomy in Indonesia, formed based on state law.²

Essentially, the Village Consultative Body (BPD) serves as a legislative body and a forum for accommodating and channeling aspirations. Therefore, this institution is essentially a working partner of the village government, holding equal standing in

¹Ahadi Fajrin Prasetya, "The Role of the Village Consultative Body in Realizing the Formation of Participatory Village Regulations in East Lampung Regency ", *Fiat Justisia* , No. 3 (2016): 415

² I Gede Adi Putra and Deli Bunga Saravistha, "Regulation of the Authority, Duties and Functions of the Village Consultative Body in Marga Dauh Puri Village," *Parta: Journal of Community Service* 3, no. 2 (2022): 77–88.

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administering government affairs, development, and community empowerment. The Village Consultative Body's functions are more clearly explained in Article 55 of Law Number 6 of 2014, which consists of:³

1. *Discuss and agree on the Draft Village Regulations with the Village Head;*
2. *Accommodating and channeling the aspirations of village communities;*
3. *Supervise the performance of the Village Head.*

Of the three functions above, one of the most important is the supervisory function. George R. Terry (2006:395) defines supervision as determining what has been implemented, meaning evaluating work performance and, if necessary, implementing corrective actions so that work results are in accordance with predetermined plans. ⁴Supervision is essentially directed entirely at avoiding the possibility of misappropriation or deviation from the objectives to be achieved. Through supervision, it is hoped that it can help implement established policies to achieve planned goals effectively and efficiently. In fact, through supervision, an activity is created that is closely related to determining or evaluating the extent to which work has been carried out. Supervision can also detect the extent to which leadership policies are implemented and the extent of deviations that occur in the implementation of the work.⁵

In relation to the Village Consultative Body, the supervision by the Village Consultative Body (BPD) in question is the use of the village budget carried out by looking at the initial program plan with the realization of its implementation. In addition, the conformity between the program plan and the realization of the program and its implementation as well as the amount of funds used in its financing are the measures used as benchmarks by the BPD in conducting supervision. ⁶In monitoring the Village Fund Allocation (ADD), the village head's program has not been in accordance with the wishes of the community so that the BPD as the voice of the people can consult with the village head so that there is synergy between the village head's work program in line with the wishes of the people according to the plans that have been prepared.⁷

According to reports from the Attorney General's Office, corruption cases involving village heads have increased significantly each year. Statistical data on case handling in the

³ Khaeril Anwar, "Working Relationship Between Village Head and Village Consultative Body (BPD) According to Law Number 6 of 2014 Concerning Villages," *IUS Journal, Legal and Justice Studies* III, no. 8 (2015): 207–222.

⁴George R. Terry, *Principles of Management*, (Jakarta : Bumi Aksara), p. 395.

⁵Nofitri Rading, Florence Daicy Lengkong, Deysi Tampongangoy, Supervisory Function of the Village Consultative Body in the Implementation of Village Development in Bataka Village, Ibu Selatan District, West Halmahera Regency, *Journal of Public Administration*, Vol 4 No 54, (2018).

⁶Purbandari, The Role of the Village Consultative Body (BPD) in Managing Village Funds Based on Law Number 6 of 2014, *Citizenship Journal* , Vol 4 No 1 (2020), p. 56

⁷Ibid

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first half of 2025 indicated that there were 489 cases involving village heads. Sarjono Trurin, Acting Secretary of the Attorney General for Intelligence at the Attorney General's Office, stated that cases involving village heads have increased compared to the previous year. From 184 cases in 2023, there were 275 in 2024, and 489 in January-June 2025.⁸ This suggests that the high number of cases demonstrates the importance of the Village Consultative Body's role in overseeing the performance of village heads. Given the high number of cases, further discussion regarding the role of the Village Consultative Body in overseeing village financial management is warranted.

METHOD

The type of research used is normative juridical legal research.⁹ Data collection techniques used include document and library studies of secondary data in the form of primary, secondary, and tertiary legal materials. The analysis used is descriptive. The approach employed in this research is a statute approach. This statute approach examines all laws and regulations related to the legal issue being addressed.¹⁰

DISCUSSION

Village Budget Management in the Context of Legislation

The enactment of Law Number 6 of 2014 concerning Villages marked a turning point in the reform of the role of villages in the national development process.¹¹ Villages were given the authority to plan and manage village-based development programs tailored to their needs and aligned with national priorities.¹²

Village development plays a crucial role in both national and regional development, as it promotes equitable development for the benefit of the majority of rural communities, contributing to improved public welfare. In village development, the village government serves as a subsystem of the Indonesian government system, empowering villages to regulate

⁸Tria Sutrisna, Dani Prabowo, *Village Head Corruption Cases Increase, Deputy Minister of Home Affairs: This is a Serious Note*, accessed on November 29, 2025, <https://nasional.kompas.com/read/2025/11/25/19434851/kasus-korupsi-kades-meningkat-wamendagri-ini-catatan-serius>

⁹ Eka NAM Sihombing, Cynthia Hadita, *Legal Research* (Malang: Setara Press, 2022).

¹⁰ Peter Mahmud Marzuki, *Legal Research* (East Jakarta: Prenadamedia Group, 2019).

¹¹ TA Prasetyo & A. Dinarjito, Analysis of the influence of village funds and human development index per district on gross regional domestic product in Indonesia with regional division as a control variable. *Indonesian Treasury Review: Journal of Treasury, State Finance and Public Policy*, Vol. 6 No. 4, (2021), pp. 375–391.

¹² Permatasari, P., Ilman, AS, Tilt, CA, Lestari, D., Islam, S., Tenrini, RH, Rahman, AB, Samosir, AP, & Wardhana, IW. The village fund program in Indonesia: Measuring the effectiveness and alignment to sustainable development goals. *Sustainability (Switzerland)*, Vol. 13, No. 21, (2021), pp. 1-30. <https://doi.org/10.3390/su132112294>

and manage the interests of communities seeking village revenue.¹³In principle, village revenue sources are linked to village finances. Referring to Law No. 6 of 2014, village finances are defined as all village rights and obligations that can be valued in monetary terms, as well as all monetary and in-kind resources related to the implementation of village rights and obligations.¹⁴

Article 78 paragraphs 1 and 2 of the Village Law state that village development aims to improve the welfare of village communities and the quality of human life as well as poverty alleviation through the fulfillment of basic needs, the development of village facilities and infrastructure, the development of local economic potential, and the sustainable use of natural resources and the environment. Village development includes the planning, implementation, and supervision stages. Furthermore, paragraph 2 emphasizes togetherness, kinship, and mutual cooperation in order to realize the mainstreaming of peace and social justice. Therefore, it can be seen that development planning, especially village development planning, requires a comprehensive approach. Village development planning is development planning carried out by the community itself, from and for the community itself, with direction, guidance, assistance, and coaching as well as supervision carried out by the government.¹⁵

Speaking of village development, to ensure the well-being of the village community, there must be sources of village income. Referring to Article 72 paragraph 1 of Law No. 6 of 2014, village income can come from:¹⁶

- a. Original village income consists of business results, asset results, self-help and participation, mutual cooperation, and other original village income;
- b. Allocation of State Revenue and Expenditure Budget;
- c. Part of the results of regional taxes and regional levies of the Regency/City;
- d. Village fund allocation which is part of the balancing funds received by the Regency/City;
- e. Financial assistance from the Provincial Revenue and Expenditure Budget and the Regency/City Revenue and Expenditure Budget;
- f. Non-binding grants and donations from third parties; And
- g. Other legitimate village income

¹³Gina Fitriani Prihatin, Mansur Afifi, & Adithya Bagus Singandaru, Analysis of Village Fund Allocation (ADD) Management in an Effort to Improve Village Development, *Konstanta Journal: Development Economics*, Vol. 3 No. 1 (2024), p. 2

¹⁴Article 1 paragraph 5 of the Regulation of the Minister of Home Affairs Number 20 of 2018 concerning Village Financial Management.

¹⁵ Roza and S, "The Role of the Village Consultative Body in Village Development and Village Financial Supervision."

¹⁶Article 72 paragraph 1 of Law No. 6 of 2014 concerning Villages.

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Seeing the many sources of village income, there needs to be management of the above in order to realize village development in accordance with the needs of the village community. Normatively, in terms of carrying out village financial management, the Village Head is the holder of village financial authority.¹⁷ Village Financial Management as mentioned above is an activity that includes planning, implementation, administration, reporting, and accountability of village finances, village financial management includes planning (preparation) of the village revenue and expenditure budget (APBDesa); income and expenditure; collection of income (or often called extraction) from various sources: original village income, community self-help, assistance from the superior government, and others: spending or allocation.¹⁸

At the village financial management planning stage, Village Planning is divided into two parts, namely the Village RPJM (Village Medium-Term Development Plan) and the Village RKP (Development Work Plan). The Village Medium-Term Development Plan, hereinafter abbreviated as RPJM Desa, is a planning document for a period of 6 years of Regional Apparatus Work (SKPD), across SKPDs and regional priority programs accompanied by a work plan for the village head's term of office. The Village Government Work Plan, hereinafter abbreviated as RKPDes, is a planning document for a period of 1 (one) year which is an elaboration of the RPJMDes which contains a draft village economic framework, taking into account the updated funding framework, priority village development programs, work plans, funding, and advanced estimates, both those implemented directly by the village government and those taken by encouraging community participation with reference to the Regional Government Work Plan and RPJMDes.¹⁹

In implementing village financial management, Village Planning, encompassed in the RPJMDes and RKPDes, forms the basis for the implementation phase of village financial management. However, this phase is more often associated with the process of finalizing unit or activity budgets. The Village Revenue and Expenditure Budget (APBDesa) contains all budgets that must be implemented.²⁰

In terms of village financial management administration, all money received and used is recorded in the village general cash book by the Head of Village Financial Affairs. The administration of village fund allocations in the village, like villages in general, follows a systematic and structured flow starting from planning, disbursement of funds, implementation, to reporting and supervision. To reduce recording errors, the Head of

¹⁷Article 75 paragraph 1 of Law No. 6 of 2014 concerning Villages.

¹⁸Betha Rahmasari, Village Financial Management Reviewed from the Village Law Towards an Independent Society, *Lex Renaissance*, Vol.5 No. 2 (2020) p. 492.

¹⁹Aulia Angelica, Febriyanto, Kenila Ali, Analysis of Financial Management of Village Fund Allocation in Improving the Welfare of the Purwosari Village Community, South Lampung, *Derivative: Journal of Management*, Vol. 19, No. 1 (2025).

²⁰Ibid

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Purwosari Village Finance Affairs creates a general cash book using the Siskeudes application. The Siskeudes application was developed by the Financial and Development Supervisory Agency (BPKP) to improve village financial governance. The purpose of the village financial system (Siskeudes) is to make financial reporting easier. This administrative process is very important to ensure that the allocation of village funds is used according to its purpose, transparently, and accountably.²¹

In addition to administration, village financial management includes reporting. For Village Financial Management Reporting, the village head submits a report on the implementation of the Village Budget (APB) for the first semester to the regent/mayor through the sub-district head. This report consists of a report on the implementation of the Village Budget (APB) and a report on the realization of activities. Furthermore, regarding the accountability of Village Financial Management, the village head submits an accountability report on the realization of the Village Budget (APB) for the current fiscal year, which is attached to village assets and reports on local government programs received by the village. This report can be accessed through the village financial system application (Siskeudes).²²

In managing village finances, village finances are managed based on the following principles:²³

a. Transparency

Transparency is a principle of openness that allows the public to know and obtain the widest possible information about regional finances.

b. Accountability

According to Mardiasmo,²⁴(2002) Accountability is the obligation to provide accountability or answer and explain the performance and actions of a person or leader of an organizational unit to the party who has the right or authority to request accountability in the form of a report with the principle that every village financial management activity must be accountable to the village community, in accordance with laws and regulations and is an important thing to guarantee the values of efficiency, effectiveness and reliability in village financial reporting which contains activities, from planning, to realization or implementation.

²¹Ibid

²²Ibid

²³Article 2 Paragraph 1 of the Regulation of the Minister of Home Affairs No. 20 of 2018 concerning Village Financial Management.

²⁴Mardiasmo, *Regional Financial Autonomy and Management* . (Yogyakarta: Andi, 2002).

c. Participatory

Participation is defined as the active involvement and engagement of the community in the development process. In budgeting, community participation is crucial for preventing deviant policies.

d. Done in an orderly and disciplined manner with the budget

This means that village financial management must be implemented consistently and in accordance with applicable guidelines. This includes realistic planning, spending within the budget, and accountable record-keeping so that all receipts and expenditures are recorded in the village cash book.

The Role of the Village Consultative Body in Supervising Village Budget Management

Efforts to maximize development at the village level continue. Granting village governments the authority to regulate and manage their own affairs represents a very positive breakthrough to accelerate development in every region in Indonesia. The Village Consultative Body (BPD) also plays a significant role in village development. The Village Consultative Body (BPD) is certainly not a new institution within the village government system. Over the past 15 years, the BPD's duties, functions, and position have continuously changed. These changes are intended to improve the BPD. These changes to the BPD are also inseparable from regulatory changes governing village affairs. These changes in the BPD's duties and functions influence the ebb and flow of village democracy. As a small republic, the village relies on every citizen having the right to participate in governance and development. Therefore, the BPD is a representative democratic institution at the village level. The term BPD itself was introduced by the 1999 Regional Government Law as a village legislative institution and this is regulated in Article 104 of the 1999 Regional Government Law. The role of the BPD as a strong legislative institution at the village level was further regulated by the 2004 Regional Government Law. The BPD shifted to become an element of village government with the consequence of having the authority and participating in regulating and managing the village.²⁵

The existence of the BPD at the village level requires the principle of checks and balances, where the BPD as the village legislature is also given the authority to supervise and accept accountability for the implementation of village development by the village executive. Article 55 of Law Number 6 of 2014 states that the function of the Village Consultative Body is to discuss and agree on the Draft Village Regulation with the Village Head, accommodate and channel the aspirations of the Village community, and supervise the performance of the Village Head. The Village Consultative Body as the village legislative body is tasked with supervising the performance of the Village government. The BPD is also equipped with the

²⁵ Darmini Roza and Laurensius Arliman S, "The Role of the Village Consultative Body in Village Development and Village Financial Supervision," *PADJADJARAN Journal of Law* 4, no. 3 (2018): 606–624.

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right to request information about the implementation of Village Development and express opinions on the implementation of Village Government. The requirement to submit a report on the implementation of Village Government for the Village Head is an effort to maximize the performance of the Village Government, so that the Village Government runs well and smoothly. As for the Village Consultative Body, the report is used to carry out the function of supervising the performance of the Village Head.²⁶

Rahyuni Rauf and Sri Maulidiah define the People's Consultative Body as a village institution whose members are the village community to implement the democratic process at the village level, whose existence is recognized in the Regional Government Law. The Village Consultative Body as a representative body is filled by village community leaders whose function is to protect customs, make village regulations, accommodate and channel community aspirations, and supervise the implementation of village government.²⁷

In line with the above, it means that the function of the BPD in village government occupies a very important position. And related to the supervisory function inherent in the Village Consultative Body, then in principle Supervision is one of the functions in management to ensure that work implementation runs according to the standards set in the planning. If the implementation of work does not run according to planning standards, even though it is unintentionally still in a better direction, this seems classic and traditional, called out of control. Thus, through supervision, it can be monitored to what extent deviations, misuse, leaks, deficiencies, waste, extravagance, misappropriation, and other obstacles in the future.²⁸

Therefore, the Village Consultative Body (BPD) which has a supervisory function should carry out supervision that includes supervision of the implementation of village regulations, village revenue budget and village expenditure. The principle of supervision that must be carried out is that supervision is not looking for mistakes, but to avoid bigger mistakes and leaks. Thus, the Village Consultative Body (BPD) in carrying out supervision of the village government should have started since the planning of an activity will be carried out whether the planning is appropriate and if in the implementation there are symptoms of deviation then from the beginning the Village Consultative Body (BPD) can remind and the

²⁶ Riza Multazam Luthfy, "Village Government Supervision in the Checks and Balances Mechanism of Village Government (Critical Review Based on Law No. 22/1999 Concerning Regional Government, Law No. 32/2004 Concerning Regional Government, and Law No. 6/2014 Concerning Villages)," *Attanwir* 5, no. 2 (2015).

²⁷ Rahyuni Rauf and Sri Maulidiah, *Village Consultative Body* (Pakanbaru: Zanafa, 2016).

²⁸ Tesa Visi Valeria Wawointana, Johannis E. Kaawoan, Frangky Rangkung, The Supervisory Function of the Village Consultative Body (BPD) in the Management of the 2015 Village Revenue and Expenditure Budget in Esandom Village, East Tombatu District, *Executive Journal*, Vol 1, No 1. (2017).

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village government is obliged to pay attention/heed the warning, so that it does not have time to become a big problem that is detrimental to the community²⁹

If we refer to the provisions of Article 46 of the Regulation of the Minister of Home Affairs No. 110 of 2016 concerning the Village Consultative Body, it is stated that:

- 1) The BPD supervises the performance of the Village Head
- 2) Implementation of supervision as referred to in paragraph (1) is carried out through:
 - a. Planning of Village Government activities.
 - b. Implementation of activities; and
 - c. Reporting on the implementation of Village Government.
- 3) The form of BPD supervision as referred to in paragraph (1) is in the form of monitoring and evaluation.

From the provisions of the rules above, it can be seen that planning is a process that begins with determining organizational goals, determining strategies to achieve those organizational goals as a whole, formulating a comprehensive planning system to integrate and coordinate all organizational work, until achieving organizational goals. Meanwhile, implementation is the efforts carried out to implement all plans and policies that have been formulated and determined by completing everything.³⁰ And related to reporting on the implementation of village government, the Village Head is required to provide a written report on the implementation of village government (hereinafter referred to as 'LKPPD') which at least contains the implementation of village regulations to the Village Consultative Body at the end of each fiscal year.³¹

This means that the Village Consultative Body (BPD) plays a role in managing the village budget. However, when combined with the high level of corruption committed by village heads, it suggests that the BPD's oversight is not being implemented optimally. Yet, in every village development project that utilizes the village budget, the BPD can participate, from planning and implementation, all the way through to reporting and accountability. Therefore, the oversight function assigned to the BPD is essentially to prevent abuse of power and budget leakage, which can negatively impact village communities.

CONCLUSION

Normatively, Law No. 6 of 2014 concerning Villages has provided regulations regarding village finances. However, more technically, village financial management is regulated in the Regulation of the Minister of Home Affairs Number 20 of 2018 concerning Village Financial Management, which is also a derivative regulation of Law No. 6 of 2014

²⁹Ibid

³⁰The Liang Gie, and Sutarto, *Understanding, Position and Details of Administrative Science*, (Yogyakarta, Karya Kencana, 1997), p. 191

³¹Article 27 letter C of Law No. 6 of 2014 concerning Villages.

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concerning Villages. Village budget management or village financial management is under the authority of the Village Head as the chief executive in the village. In carrying out village financial management, it must be carried out with the principles of transparency, accountability, participatory, and also carried out in an orderly and disciplined budget. In principle, village financial management must have a direct impact on the community to create welfare for the village community .

The Village Consultative Body has three functions, one of which is oversight. The Village Consultative Body's role in village financial management can include participation from the planning stage through implementation, even through reporting and accountability. This demonstrates the importance of participatory village financial management. Therefore, the Village Consultative Body, often referred to as the village legislature, represents the village community in decision-making within the village government.

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