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Position of the Village Consultative Body in Planning Supervision of Village Funds: Legal Aspect View

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Abstract

This research aims at finding out the oversight mechanism that the Village Consultative Body must carry out related to oversight of funds and how the Village Consultative Body responds to problems related to the supervision of village funds. Research results show that the village consultative body as a legislative body has the right and responsibility to oversee the management of development and empowerment financed by village funds. The implementation of supervision of village funds aims to provide confidence that the management of village funds has been carried out following the provisions, especially regarding the right location, terms, distribution, amount, and use. The community supervises village funds through the village consultative body, the village government must submit an accountability report on the use of funds, and there must be a report on the implementation of the village government submitted to the district/city government. The oversight mechanism so that village funds are not misused is regulated in an Indonesian government regulation that follows Law No. 6 of 2014.

1. Introduction

The village is synonymous with traditional people with a simple life and local wisdom. Villages are legal community units with territorial boundaries. They are authorized to regulate and manage government affairs and local community interests based on community initiatives, origin rights,

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funds, or traditional rights recognized and respected in the government system (Julianti, 2021). The political shift to decentralization has impacted the village government's administration with the presence of village-level local institutions where one of the institutions considered to be the village-level parliament mentioned in Law No. 6 of 2014 concerning villages is the Village Consultative Body. With village decentralization and autonomy, the village needs financing to exercise the authority delegated to the village. The provision of Village Fund Allocations (ADD) is a manifestation of fulfilling village rights to carry out village autonomy so that it can grow and develop following village growth based on diversity, participation, autonomy, democratization, and community empowerment (Jamaluddin, 2015).

The Village Consultative Body is an institution tasked with ratifying the village income and expenditure budget plan for the welfare of the village community together with the village head (Astuti, 2012). One of the functions of the Village Consultative Body is supervision, which is carried out by adhering to the regulations that have been formed and agreed upon with the village head, one of which is in the form of a village expenditure income budget related to village finances. As for the role of the *BPD* in carrying out the supervisory function as said by (Pendi, 2017) that the role of the *BPD* in carrying out the supervisory function of the Village Government in terms of supervising the implementation of the Village Fund Allocation is not optimal, as well as the constraints that hinder the role The *BPD* in carrying out its supervisory function includes incompetent human resources, a low level of public awareness of participation in village development and finances which always experience delays in disbursement which results in all process activities related to supervision experiencing obstacles.

Furthermore, there is the ongoing revision of village governance, namely the village administration as an executive element and the *BPD* as a legislative element within the village administration; the arrangements regarding villages in *Perda* no. 4 of 2018 concerning *BPD* was then followed up with the issuance of the Village Law. It is emphasized (Wibowo & Maharani, 2019). The *BPD* in Village Government is a village institution that has an equal position with the Village Government. Like the *DPR* in Central Government or DPRD in Regional Government, *BPD* embodies community democracy at the village level.

Implementing the rights, powers, and freedoms of village autonomy requires the responsibility of all parties to maintain the integrity, unity, and integrity of the Indonesian nation and realize people's welfare and applicable regulations. In order to realize democracy in the administration of village governance, a body called the *BPD* was formed (Abdullah, 2003). Law no. 23 of 2014 Article 55 states that the Village Consultative Body has a function to supervise the performance of village heads. Village finances are obtained from several sources such as PAD, grants, the Central Government (APBN) in the form of village funds, and other income.

In carrying out supervision of village funds, the village can involve all stakeholders to jointly supervise or provide opportunities for stakeholders to formulate a village fund budget that will be used for the welfare of the village community. The village's financial formulation is supervised by several parties, including the Village Consultative Body, LPMD, the community, as well as village government agencies or the Inspectorate and BPKP. The importance of supervision is an activity to find and correct irregularities. Supervision is important because funds originating from the State have a large amount. Therefore, supervision is needed from the Village Consultative Body, which is an equal partner of the village government. As previous research from Malik (2020) explained that the *BPD* in Laburan Village, Namrole District, South Buru Regency, does not understand what to do related to the control and supervisory functions which are their authority in controlling and supervising the performance of the village government/village head, the *BPD* operational budget is very minimal. *BPD* facilities and infrastructure need to be adequate. They do not have their own office, so *BPD* members do not actively socialize a village regulation in carrying out their duties.

Meanwhile, Junior et al. (2021) explained that the Village Consultative Body (*BPD*) has a function to be able to carry out audits of the financial arrangements of the village of Blahkiuh Village with ongoing assistance. The Village Consultative Body (*BPD*) needs to properly supervise village fund arrangements in Blahkiuh Village due to low community participation, inadequate *BPD* operational facilities, insufficient subsidies, lack of training and consultation on village management, planning, and budget execution, and lack of coordination. Furthermore, Awaeh et al. (2017) explained the function of the Sereh Village Consultative Body, namely by evaluating the management of development administration carried out by development economics and channeling community aspirations but not balanced with government performance which seemed slow in following up community complaints.

2. Materials and Methods

The type of research used is normative legal research with a case approach. It was conducted in Indonesia. The technique of collecting legal materials is carried out using library research techniques. The technique of calculating or tracing legal materials in the list is grouped or grouped, and using qualitative methods of recording, recording, quoting, summarizing, and reviewing as needed. The sources of legal documents used are divided into primary, secondary, and tertiary legal sources. Sources of primary legal material were obtained by analyzing laws and regulations, official treatises, and several decisions related to the title of this research. Secondary legal sources are legal documents used to support or help provide understanding and illustrations, as well as legal theory used to comment on and resolve issues to be considered in the research writing process. Tertiary Legal Materials are legal materials that provide instructions and explanations of primary and secondary legal materials. After collecting all legal materials, we will use a systematic legal material processing method for processing and analysis.

3. Results and Discussions

Position of the Village Consultative Body in the Village Government

The position of the Village Consultative Body based on Indonesian Law Number 6 of 2014 has shifted, not as an element of village administration. It is emphasized in Article 23 of Law Number 6 of 2014 that "The Village Government administers Village Government." Thus, the Village Consultative Body is outside the village government structure. The Village Consultative Body is an independent institution but has a government function. The position of the *BPD* is as a village administration institution within the village administration. The formation of the *BPD*, a historical factor of strong domination by the village administration in the administration of village governance, in terms of intervening in the socio-political dynamics that occur in village governance (Dwipayana, 2003), then based on these dynamics, an institution emerged, which is called the *BPD*, which is expected to exist in the village government as an institution that has the power as a balancing institution and as a village legislative body for the domination created by the village government. The formation of *BPD* within the village government was formed in 2014 with the enactment of the Regional Government Law, which stated that the position of the *BPD* was as a village government institution. The formation of the Village Law began in 2007 to 2013. It was a long journey in its formation; the Village Bill was finally legalized as a Village Law at the *DPR* RI Plenary Session on 18 December 2013.

The Village Law makes the village no longer an object of development but a subject of development. The function that belonged to the *BPD* as a village legislative body within the village

government was later replaced by the Regional Government Law, which stated that the *BPD* was a complement to the village government. Where as part of the village government, the *BPD* has the authority to participate in matters of regulating and managing the running of government within the village government and only has the function of being an institution that establishes Village Regulations together with the Village Head and channels the aspirations of the village community, this is also strengthened by the issuance or with PP NRI No. 72 of 2005 concerning village governance which is clarified by articles which state that the *BPD* has a function in village government as an institution that establishes *Perdes* together with the Kades and the *BPD* has a duty which is an institution that accommodates and expresses the wishes of the village community. In the Village Law, there are changes regarding *BPD*.

The changes that occurred were that the *BPD*, which was formerly called the village representative body, was then renamed the *BPD*, as well as in terms of selecting members of the *BPD*, there was a difference that had a significant impact on the existence of the *BPD*, namely regarding the prospective members of the *BPD*, namely: groups proposed by traditional groups, religious groups, among socio-political organizations, professional groups, and elements among other village leaders who meet the applicable requirements to become members of the *BPD*. With this, it is hoped that there will no longer be a single part of the executive element from the village to participate in the nomination process to become a member of the *BPD*, either from the village head or officials from the village government.

Based on the Village Law, the Village Consultative Body has no authority to determine the elected candidate from the village head who gets the most votes in the village head election. Judging from its position, according to the Village Law, the *BPD* has a function in making policies within the village government, together with the village head, they must have a work program that is the same between the village consultative body and the village head so that there are no conflicts within the village government to create a harmonious relationship between The *BPD* and the village head will later create good village governance. Based on this explanation, it can be seen that the position held by the *BPD* in the village government is equal to the village government, and the *BPD* is a partner of the village government in the village government (Pramesti, 2013).

The absence of the Village Consultative Body as an element of village administration certainly shows institutional weakness. This condition can affect the stability of the village administration. For this reason, it is necessary to strengthen the Village Consultative Body. The aspect emphasized in this strengthening model is placing the Village Consultative Body as an element of village administration. Of course, with this placement, the Village Consultative Body can carry out its functions more optimally. In addition, it will also provide strong legitimacy for the implementation of its functions.

The Village Consultative Body and the Village Head will also be equal. With this, both can carry out the principle of checks and balances, a form of mutual control and balance between these elements. Moreover, implementing checks and balances in the village government can strengthen village democracy.

Strengthening the position of the Village Consultative Body is also carried out with its supervision. In this case, supervision involves elements of the government, district/city regional government, village heads, and the community. The existence of supervision carried out by these elements can certainly increase the role of the Village Consultative Body. It affirms the legitimacy of the authority of the Village Consultative Body in a law. It is considered that in Law Number 6 of 2014 and Government Regulation Number 43 of 2014, the authority of the Consultative Body needs to be clearly defined. Even though in Law Number 6 of 2014, there is an affirmation regarding rights, obligations, and functions.

Emphasis regarding authority will instead be emphasized in regulating the minister of home affairs. This, of course, can further weaken the Village Consultative Council. Ministerial regulations

have a low position compared to laws or government regulations. Improving the quality of human resources for Village Consultative Council members is also urgently needed. The elected members do not just fill in the vacancies of members but must also have the ability in a particular scientific field. For this reason, having a network of truly ideal members is also necessary. As a form of support, it is also necessary to guarantee equal welfare for each member of the Village Consultative Council.

Implementation of BPD Oversight of the Village Head's Performance in Village Governance

Currently, the *BPD* is a means of channeling aspirations and representing participants in village policy-making. The role of the *BPD* is needed to reduce personal interests in the village. As a representative body, not all issues must be handled at the district government level. As a village government partner, *BPD* is a village government partner in carrying out its duties and functions. The position as a village government partner means there are no superiors or subordinates between the two parties. Hence, the regulation states that even though the village head is responsible to the population through the *BPD*, the *BPD* cannot be immediately dismissed from the position of the village head.

By understanding the position of the *BPD*, it is hoped that the *BPD* can play a full and proactive role in supervising village government as a tool to realize Pancasila democracy. The *BPD* must carry out the supervisory function of administering village governance (Syafirudin & Na'a, 2010). The *BPD*'s role is to discuss and agree on the *Perdes* draft with the village head, accommodate and guide the wishes of the village community, and oversee the performance of the village head. From these three tasks, the *BPD* is an organization that has the power to agree on village regulations which will become guidelines for implementing village development. *BPD* also has the right to convey the wishes of its citizens. Complaints are submitted through different stages of work; namely, the *BPD* must understand the community's wishes, respond to the wishes of the community submitted to the *BPD*, and manage community desires as positive energy to shape village policy stages.

The *BPD* also conveys the villagers' wishes to the village head, which is then used by the village head and his staff as a guide in implementing his village development program. In particular, the *BPD* also has the right to supervise village development in all aspects. It shows how strong the BDP is in the political and social spheres of the village. In addition, the *BPD* also has the right to hold village meetings (*Musdes*) according to the agenda, which requires *Musdes*, one of which is the *Musdes*, to discuss plans for forming village-owned enterprises (*BUMDes*). *BPD* approval is necessary for *BUMDes* to be independent. At the same time, *BPD* is one of the organizations that will monitor the processes carried out at *BUMDes* .

Legal Aspect

Indonesian law no. 6 of 2014 concerning villages regulates village income, namely that villages have original village sources of income, regional tax sharing, and district/city regional levies, shares of central and regional financial balance funds received by districts/cities, state revenue and expenditure allocations, financial assistance and regional expenditure revenue budgets as well as non-binding grants and donations from third parties. Financial assistance from the Provincial APBD and Regency/Municipal APBD to villages is given according to the financial capacity of the local government concerned. The assistance is directed to accelerate village development. Village income is part of village finances.

4. Conclusion

Based on the writing above, it can is concluded as follows. First, whereas in principle, the shift of the Village Consultative Body is by no longer serving as an element of village administration. This has implications for not including the Village Consultative Body in the village government structure. Second, the main model for strengthening the position of the Village Consultative Council is to re-position it as an element of village administration. Placing the Village Consultative Body will provide stronger legitimacy in its government functions.

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