SIGn Jurnal Hukum

E-ISSN: 2685 – 8606 || P-ISSN: 2685 – 8614
https://jurnal.penerbitsign.com/index.php/sjh/article/view/v8n1-22

Vol. 8 No. 1: April - September 2026 Published Online: June 30, 2026

Article Title

Distortion of the Supervisory Function of the Village Consultative Body over Village Fund Management in Radda Village

Author(s)

Ilham Hidayat Azis*
Universitas Andi Djemma, Indonesia || ilham_hidayat@unanda.ac.id
**Corresponding Author*

Aulia Khaerunnisa
Universitas Andi Djemma, Indonesia || khaerunnisaaulia14@gmail.com

Abdul Rahman Nur
Universitas Andi Djemma, Indonesia || mamanman081976@gmail.com

How to cite:

Azis, I. H., Khaerunnisa, A., & Nur, A. R. (2026). Distortion of the Supervisory Function of the Village Consultative Body over Village Fund Management in Radda Village. *SIGn Jurnal Hukum, 8*(1), 394-411. https://doi.org/10.37276/sjh.v8i1.746

ABSTRACT

The mainstreaming of regional autonomy positions the BPD as an important institution for maintaining institutional checks and balances in village financial governance. In practice, this normative authority is connected to the sociological reality of the post-disaster area of Radda Village, which shows a weakening of the participatory supervisory function. This study aims to identify and analyze the implementation of the supervisory function of the BPD in budget management and to evaluate the institutional constraints that affect the effectiveness of that supervision. This study uses normative-empirical legal research to examine the gap between regulatory instruments and their implementation in the field. The findings show that the digitalization of financial recording through an administrative system is not sufficient to ensure substantive compliance in the implementation of physical development programs. The internal supervision of the BPD remains weakened by low administrative legal literacy and limited technical understanding among its members. This condition allows unilateral action by the Village Head in modifying programs without formal deliberation, so that the supervisory function of the BPD tends to be limited to retrospective supervision. This study recommends strengthening the regulatory capacity of the BPD through administrative law education, technical budget verification training, and regional policy support to restore the internal supervisory function in accountable village governance.

Keywords: *Administrative Legal Literacy; Institutional Checks and Balances; Supervisory Function; Village Consultative Body; Village Fund Management.*

INTRODUCTION

The mainstreaming of regional autonomy has shifted the national development paradigm from a centralized model to a decentralized model. This shift positions the village as an important element in the administration of development and public services at the local level. Village governance must be placed within the framework of regional autonomy so that the authority relationship between the regency government and the village government does not create an overlap in the exercise of administrative functions. In the administration of village government, the principle of constitutional governance serves as the basis for ensuring that the exercise of authority remains consistent with legal rules, accountability, and institutional supervision. Institutional checks and balances are required to limit the concentration of authority in the village executive and to ensure community participation in public decision-making processes (Asshiddiqie, 2006; Kamal, 2019; Rifa'i et al., 2026).

The regulation of village governmental affairs operates within the general legal framework of regional autonomy under Law Number 23 of 2014. In its more specific implementation, village governance is subject to the regime of Law Number 6 of 2014, as most lastly amended by Law Number 3 of 2024. These regulations require adjustments to village governance, particularly in administrative authority, budget accountability, and institutional supervision. The substantial financial allocation managed by village governments creates the need for an adequate legal control system to prevent irregularities, administrative fraud, and abuse of authority. In this relationship, the fulfillment of the legal rights of village communities is influenced by the quality of public administrative standardization and the capacity of officials to understand the regulations that bind the administration of village government (Astini et al., 2025; Isnan et al., 2025; Yunus et al., 2025).

The enforcement of village financial accountability is carried out through a supervisory system involving internal and external elements. Regulation of the Minister of Internal Affairs Number 73 of 2020 is one of the principal normative bases for administering the supervision mechanism for village financial management. Within the framework of state administrative law, the Village Consultative Body (*Badan Permusyawaratan Desa*/BPD) has the position of a village representative institution that channels community aspirations and performs a supervisory function over the performance of the Village Head. This function is important to ensure that the use of the village budget remains consistent with the principles of transparency, accountability, budgetary order, budgetary discipline, and community participation. Accordingly, BPD supervision does not only cover administrative activities at the end of the fiscal year. It is also an institutional function determined by law from the planning stage to implementation and accountability (Hadjon et al., 1993; Fatem & Kusmiadi, 2025).

The normative authority of the BPD in practice is not always aligned with the effectiveness of its supervisory function in the field. A gap may arise between written legal norms and the reality of authority implementation at the operational level. This gap becomes more apparent when the existence of a digitalized financial recording system is not followed by strengthened substantive supervision over the implementation of physical development programs. Under certain conditions, the BPD may experience a weakening of function because of limited legal literacy, low technical understanding of village financial governance, and the strong political influence of the village executive. This condition provides an important basis for evaluating whether BPD supervision functions as a balancing mechanism or merely as procedural compliance (Soekanto, 1983; Ahmad et al., 2021; Pade & Rasdianah, 2025).

This dynamic is specifically represented in the local governance of Radda Village, Baebunta Subdistrict, North Luwu Regency. Radda Village has an important spatial characteristic because it is located in a post-disaster area (Fatiara et al., 2020). Post-disaster conditions create the need for physical infrastructure recovery and community economic recovery in accordance with actual needs, accountability procedures, and the principle of accountability. This situation places village financial supervision in an important position because every budget allocation must meet the development needs of the village community. The optimization of managerial supervision must be carried out continuously so that the use of the budget for village development can be accounted for administratively and substantively (Arafat et al., 2022; Kholik, 2024).

The novelty of this study lies in a normative-empirical analysis of the effectiveness of Village Fund supervision that is not assessed only on the basis of a digital recording system and external audit. Its effectiveness is also determined by the substantive capacity of the BPD to carry out supervision in three operational phases. This study uses the BPD Supervision Conceptual Framework as an analytical instrument constructed from the stages of village financial management supervision (Masyahbandi, 2026). The framework includes preventive supervision at the planning stage, ongoing supervision at the implementation stage, and retrospective supervision at the accountability stage. This framework is used to assess whether the BPD performs its supervisory function substantively in formulating, supervising, and evaluating village programs, or whether it is involved only at the final stage as a recipient of accountability reports.

A mapping of prior literature shows that several studies on village supervision have not been integrated into a comprehensive analytical framework. Studies on bureaucratic dysfunction and local leadership stability tend to focus on evaluating executive officials without sufficiently analyzing the BPD's internal supervisory mechanism (Arafat et al., 2022; Gustina et al., 2025). Studies on regional autonomy governance more frequently examine power relations at the regency level or the hierarchy of external audit, so they have not fully examined the parameters of village legislative representation (Kamal, 2019; Rifa'i et al., 2026). Meanwhile, studies on institutional adaptation weaknesses and official literacy have not specifically connected the regulatory changes in Law Number 6 of 2014, as most recently amended by Law Number 3 of 2024, post-disaster regional conditions, and the BPD supervisory function in a single analytical construction. This underexamined area provides the basis for this study to integrate doctrinal analysis and empirical findings within the framework of state administrative law.

Based on the foregoing discussion, this study aims to identify and analyze the implementation of the supervisory function of the BPD in budget governance in Radda Village. This study also evaluates the parameters of institutional checks and balances to analyze the relationship between the BPD's legal authority and the empirical practice of its implementation. In addition, this study examines the limitations of the digitalized administrative recording system when connected to the strong influence of the executive in the implementation of physical development programs. The findings are expected to provide a theoretical contribution to the development of regional government law and state administrative law. This study also provides policy recommendations to strengthen the BPD supervisory function in village financial governance.

METHOD

This study uses normative-empirical legal research to analyze the implementation of the supervisory function in village finance. The normative legal approach is used to examine the coherence of regulations concerning the BPD supervisory function in Law Number 6 of 2014, as most recently amended by Law Number 3 of 2024, and Regulation of the Minister of Internal Affairs Number 73 of 2020. The empirical approach is used to examine the implementation of those supervisory norms in Radda Village. The use of normative-empirical legal research is necessary to explain the relationship between the BPD's normative authority and its practical implementation in village governance (Qamar & Rezah, 2020).

The research locus is specifically determined in Radda Village, Baebunta Subdistrict, North Luwu Regency. This location was selected on the basis of Radda Village's characteristics as a post-disaster area facing the need for infrastructure and socioeconomic recovery. This characteristic provides a relevant context for examining the effectiveness of village financial supervision, particularly when the village government uses budgetary instruments to support post-disaster development. This condition also serves as the basis for assessing whether the digitalized recording system and institutional supervision have operated in accordance with the principles of accountability and participation.

The data sources in this study consist of primary and secondary data (Sampara & Husen, 2016). Primary data were obtained through structured interviews with informants and field observation. Secondary data were obtained through a literature study and a document study. These secondary data include budget realization documents based on the Village Financial Information System, the Village Government Work Plan, the Village Revenue and Expenditure Budget, and laws and regulations related to village governance and village financial supervision.

The research subjects focus on two main entities in local government administration, namely the Village Head of Radda and a representative of the BPD. To maintain research ethics and minimize the risk of social conflict at the local level, the identities of the informants are anonymized. The Village Head of Radda is represented as Informant 1, while the representative of the BPD is represented as Informant 2. The interview citation strategy is carried out by placing informant statements within the analytical sequence so that empirical data are integrated into the analytical argument.

The data were analyzed qualitatively using the explanation-building model (Yin, 2009). This model is used to establish the relationship among norms, empirical data, and conceptual arguments in stages. The analysis also uses the BPD Supervision Conceptual Framework as an analytical instrument for mapping the BPD supervisory function into three phases. These phases consist of preventive supervision at the planning stage, ongoing supervision at the implementation stage, and retrospective supervision at the accountability stage. This framework is used to assess whether the BPD supervisory function is substantively implemented or is limited to an administrative formality.

RESULTS AND DISCUSSION

A. Implementation of Village Consultative Body Supervision in the Three Phases of Village Financial Management

The implementation of Village Fund supervision in Radda Village must be understood within the framework of village financial management supervision, which includes planning, implementation, and accountability. The term Village Fund in this study is used as a general focus for supervising the use of budgetary resources that support village development. Meanwhile, the discussion of certain budget components remains differentiated according to the classification in the Village Revenue and Expenditure Budget (*Anggaran Pendapatan dan Belanja Desa*/ APBDes), including the Village Fund, the Village Fund Allocation, and the Remaining Budget Financing Surplus. This distinction is important so that the analysis does not conflate funding sources and the legal status of budget components. Within this framework, the BPD has an important position as an internal supervisory institution that ensures the accountability of the village government.

Based on Article 55 of Law Number 6 of 2014, the BPD has the functions of discussing and approving Draft Village Regulations with the Village Head, accommodating and channeling the aspirations of the village community, and supervising the performance of the Village Head. This provision gives the BPD an attributive legal basis for performing its supervisory function in the administration of village government. However, Article 55 does not stand as the sole basis for village financial supervision. This function must be read together with Regulation of the Minister of Internal Affairs Number 73 of 2020, which more specifically regulates supervision of village financial management. Accordingly, the position of the BPD as an internal supervisor must be understood as an institutional function that has both a normative basis and an operational scope.

The BPD Supervision Conceptual Framework in this study is an analytical instrument formulated to examine the implementation of BPD supervision based on three operational phases (Masyahbandi, 2026). The first phase is preventive supervision at the planning stage. The second phase is ongoing supervision at the activity implementation stage. The third phase is retrospective supervision at the reporting and accountability stage. This framework is derived from Article 5 letter c and Article 20 section (1) and section (2) of Regulation of the Minister of Internal Affairs Number 73 of 2020. These provisions place BPD supervision over the performance of the Village Head in village financial management at the stages of activity and budget planning, activity implementation, APBDes implementation reporting, and the achievement of the Village Medium-Term Development Plan, the Village Government Work Plan, and the APBDes.

The use of these three phases of supervision is consistent with the Theory of Authority in state administrative law. This theory helps explain the difference between the legal basis of authority granted by laws and regulations and the institutional ability to exercise that authority in practice. In the context of BPD supervision, the existence of normative authority is not sufficient to ensure the effectiveness of supervision when it is not supported by technical capacity, access to information, and an adequate institutional position. Therefore, preventive supervision, ongoing supervision, and retrospective supervision must be examined separately so that the BPD function is not limited to reviewing year-end reports (Hadjon et al., 1993; Faysal & Pradana, 2022; Hermawansyah et al., 2023).

At the preventive supervision phase, the BPD plays a role in ensuring that village development planning is prepared through deliberative procedures and reflects community needs. This phase includes supervision over the preparation of the Village Government Work Plan and the APBDes. BPD involvement at the initial stage is important because the direction of budget use is determined during the planning process. If the BPD is not adequately involved at this stage, the supervisory function becomes suboptimal in preventing program inaccuracy and potential irregularities in budget allocation.

Village deliberation is a formal mechanism for the BPD to accommodate and channel community aspirations. Through village deliberation, community needs can be articulated into village development program plans. Marpaung and Lubis (2026) state that channeling aspirations through deliberation is an important part of the principles of openness and justice in the administration of village government. In the context of Radda Village, the claim regarding the implementation of deliberation and transparency was conveyed by Informant 1 as follows:[1]

> *"Village Fund supervision has proceeded fairly smoothly. The supervision is carried out directly by the BPD through deliberation before the budget accountability report is prepared. After the deliberation, the BPD prepares the budget accountability report based on the principle of transparency."*

[1]Interview with Informant 1, Village Head of Radda, January 21, 2026.

This statement indicates a procedural claim that supervision has been carried out through deliberation and transparency. However, the claim must be treated carefully because it was conveyed by the village executive, who is the subject supervised by the BPD. Therefore, the acknowledgment that supervision has operated smoothly cannot be positioned as the sole evidence of substantive supervisory effectiveness. The claim must be examined against other data, especially statements from the BPD and observations concerning institutional involvement at the planning and implementation stages. The claim regarding BPD involvement in the preparation of the work plan was also conveyed by Informant 1 as follows:

> *"In carrying out its duties, the BPD conducts deliberation to ensure the management of the Village Fund budget each year and receives information on the Village Fund budget through the Village Government Work Plan."*

This statement shows that there is formally a deliberation mechanism in village budget management. However, the implementation of formal deliberation does not necessarily ensure substantive participation. The effectiveness of BPD supervision is not assessed only on the basis of forum implementation. It is also assessed by the BPD's ability to examine drafts, raise questions, assess the accuracy of allocations, and ensure the consistency of programs with community needs. Accordingly, the preventive phase must be understood as the basis for examining the quality of involvement, not merely the existence of a procedure.

At the ongoing supervision phase, the BPD has the function of monitoring the implementation of programs that have been determined in planning and budgeting documents. This supervision includes monitoring physical development, community empowerment activities, conformity with work specifications, and consistency between program realization and APBDes documents. Article 1 number 12 of Regulation of the Minister of Internal Affairs Number 73 of 2020 defines supervision of village financial management as efforts, actions, and activities to ensure that management is transparent, accountable, orderly, budget-disciplined, and participatory. This provision provides the normative basis that supervision must not be limited to document review, but must also cover the implementation of activities.

At the retrospective supervision phase, the BPD plays a role in supervising APBDes implementation reports and village financial accountability. This phase is important to ensure that every expenditure has a valid documentary basis and is recorded in an orderly manner. Ichsan et al. (2025) state that transparency in village financial information is an important instrument for preventing corruption and strengthening public accountability. Improved reporting quality also contributes to the reliability of village financial governance because the community and supervisory institutions have a basis for evaluating budget use (Sugito et al., 2023).

Strengthening administrative accountability in Radda Village is supported by the use of the Village Financial Information System (*Sistem Informasi Keuangan Desa*/SISKEUDES). Based on field observation, SISKEUDES has been used in the village government's bookkeeping mechanism. This system functions as an instrument for recording, reporting, and administrative verification of village cash flows. In the context of preventing administrative fraud, the use of SISKEUDES has important value because it helps improve the orderliness of financial documents, mitigates the risk of administrative manipulation in financial recording, and strengthens the accountability of transaction recording (Fajrin et al., 2022).

A review of administrative documents shows a recorded amount of IDR 57,000,825 in the village financial system. This amount must not be understood as the entire Village Fund sourced from the State Budget. Based on an examination of the bookkeeping nomenclature in APBDes documents and SISKEUDES data, this amount is more appropriately positioned as a specific component in the village financial structure, namely the Remaining Budget Financing Surplus for the current term or part of the Village Fund Allocation sourced from the regency budget. This distinction is important because an error in budget classification can create an error in assessing the legal status and function of village financing.

Although SISKEUDES contributes to administrative order, the digital system has functional limits. A recording application may strengthen administrative legality and reporting orderliness, but it is not sufficient to ensure substantive compliance in the implementation of physical development programs. Compliance with a recording system is not always the same as compliance with the deliberation process, BPD involvement, or conformity between activity realization and planning documents. Therefore, the existence of SISKEUDES must be understood as an administrative recording instrument that must be supplemented by substantive supervision by the BPD and external supervision by the competent institution.

The structure of village governance supervision also involves external supervision. In Radda Village, formal external supervision is periodically carried out by the Government Internal Supervisory Apparatus through the Regional Inspectorate of North Luwu Regency. The presence of external supervision functions to strengthen accountability, provide guidance, and mitigate the risk of procedural irregularities at the village government level (Fatem & Kusmiadi, 2025; Kurniasih et al., 2025). In a broader context, external supervision is also related to strengthening audits of village finances and expanding attention to local government accountability (Yunus et al., 2025).

However, the existence of the Government Internal Supervisory Apparatus, the Regional Inspectorate, and SISKEUDES cannot replace the internal supervisory function of the BPD. External supervision is important, but it is not always present at every stage of village-level decision-making. The BPD has direct access to the planning and program implementation processes because it is located within the institutional structure of village government. Accordingly, the effectiveness of Village Fund supervision is not determined only by the existence of digital systems and external audits. It is also determined by the BPD's ability to carry out its supervisory function substantively in the three operational phases.

B. Distortion of the Supervisory Authority of the Village Consultative Body in Village Institutional Checks and Balances

The existence of regulations on village financial supervision may, in practice, conflict with power relations at the local level. The gap between normative authority and empirical implementation is an important indicator for measuring the effectiveness of the BPD as a village representative institution. The sociology of law theory developed by Soekanto (1983) helps examine the difference between legal norms that apply ideally and social practices that develop in the field. In the context of Radda Village, this difference is reflected in the gap between the BPD's position as an internal supervisor and its limited influence in the budgetary decision-making process.

One factor that affects this institutional relationship is the position of the Village Head as the holder of village financial management authority. Article 75 section (1) and section (2) of Law Number 6 of 2014 place the Village Head as the holder of village financial management authority and allow part of that authority to be delegated to village officials. This provision does not grant unlimited authority to the Village Head, but it shows a dominant administrative position in village financial governance. This position requires BPD supervision so that budget management remains transparent, accountable, and participatory.

Within the framework of institutional checks and balances, the relationship between the Village Head and the BPD must be understood as an institutional control relationship, not a subordinate relationship. The BPD is not a technical implementing body of the village government. It is an institution that has representative, aspiration-channeling, and supervisory functions. Asshiddiqie (2006) positions institutional checks and balances as an important instrument for preventing the concentration of power in a single organ. In the village context, this principle requires that the Village Head not become the sole center of decision-making in the management of programs and budgets, especially when such decisions affect the interests of the village community in budget use.

An obstacle to the BPD supervisory function appears when the village executive authority modifies work programs unilaterally without formal deliberation with the BPD. Within the framework of Article 73 section (2) and section (3) of Law Number 6 of 2014, the draft APBDes is submitted by the Village Head and deliberated with the BPD, and is then enacted by the Village Head in accordance with the results of the deliberation. Therefore, program modifications carried out without formal deliberation may be inconsistent with the mandate of joint deliberation as the basis for establishing the APBDes. This finding was conveyed by Informant 2 as follows:[2]

> *"In the field, program modifications are sometimes carried out directly by the Village Head. These modifications often proceed without formal deliberation with the BPD, causing the physical realization of activities to differ from the initial APBDes documents."*

This statement indicates a distortion of the deliberation mechanism in program implementation. Program modification without formal deliberation may weaken the representative function of the BPD and limit community involvement in supervising budget use. Juridically, the issue does not lie only in the program modification, but also in the clarity of the approval, recording, and supervision mechanism for that modification. Therefore, this finding must be understood as an indication of irregularity in the principle of APBDes deliberation and program implementation accountability, not merely as a technical difference in activity implementation.

The weakening of the supervisory function also appears from the program initiation stage. If the BPD is not adequately involved from the budget drafting stage, the institution loses the opportunity to carry out preventive supervision. Under such conditions, the BPD no longer functions as a balancing institution at the initial planning stage. Instead, it functions only as a recipient of reports after strategic decisions have been made by the village executive. This limited involvement was conveyed by Informant 2 as follows:

> *"Our involvement from the initial stage of budget drafting is very limited. As a result, the BPD supervisory function has shifted into merely receiving accountability reports at the end of the fiscal year."*

[2]Interview with Informant 2, Representative of the Radda Village Consultative Body, January 30, 2026.

This statement shows that BPD supervision tends to be limited to a retrospective function. This limitation is a serious issue because supervision conducted only at the end of the fiscal year is not sufficient to prevent program modifications, inconsistencies in physical realization, or inaccuracies in budget allocation. From the perspective of the Theory of Authority, this condition shows the difference between the existence of authority normatively and the ability to exercise that authority effectively in the field (Hadjon et al., 1993).

The weakness of the BPD supervisory function is also influenced by low administrative legal literacy and limited technical understanding among BPD members regarding village financial governance. Article 61 letter a of Law Number 6 of 2014 grants the BPD the right to supervise and request clarification regarding the administration of village government from the Village Government. However, this right cannot be exercised optimally if BPD members do not have adequate capacity to examine budgetary documents, understand program modification procedures, and assess accountability evidence. This condition was conveyed by Informant 2 as follows:

> *"Most BPD members have limited understanding of the technical rules governing financial management. This condition weakens our institutional position, so we tend to follow the policies of the Village Head."*

This statement shows that weak administrative legal literacy has a direct impact on the institutional position of the BPD. The authority to request clarification is not sufficient if it is not accompanied by the ability to formulate questions, examine documents, and assess the consistency of program implementation with the APBDes. Prior literature also shows that limited understanding of regulations and technical capacity are factors that inhibit the effectiveness of BPD supervision (Faysal & Pradana, 2022; Hermawansyah et al., 2023). Accordingly, the problem of BPD supervision is not only related to regulation in laws and regulations, but also to the capacity of institutional resources.

The weak institutional position of the BPD may allow strong executive influence in decision-making. This influence does not always appear in the form of an overt violation. It may occur through restrictions on access to information, limited involvement at the planning stage, or the suboptimal exercise of the right to request clarification regarding program modifications that have already been made. This condition risks weakening managerial transparency and reducing community participation in supervising budget use. Several studies show that weak transparency and supervision may correlate with an increased risk of Village Fund misappropriation and a decline in accountability in village governance (Hidayat et al., 2024; Karuh & Widyaningrum, 2024).

The unequal relationship between the village executive and the BPD also affects the quality of public services and the effectiveness of village development. Bureaucratic dysfunction, limited supervisory facilities, and weak official capacity may hinder the achievement of village development objectives (Arafat et al., 2022; Gustina et al., 2025). In a post-disaster area such as Radda Village, this risk becomes more serious because infrastructure and socioeconomic recovery require program accuracy and stronger supervision. If the BPD functions only at the final reporting stage, the opportunity to prevent program inaccuracy from the outset becomes highly limited.

This series of problems requires preventive and evaluative-corrective improvement measures. Efforts to strengthen BPD supervision must be directed toward improving administrative legal literacy, technical understanding of village financial management, and the ability to verify budgetary documents. Legal education intervention is important to prevent the increased risk of abuse of authority in village financial governance (Kamal, 2019). Regulatory education and technical training for BPD members may also strengthen the community supervision commitment and improve the BPD's ability to exercise the right to request clarification more effectively (Susilawati et al., 2022).

In addition to improving personal capacity, institutional support from regional governments must be strengthened. Such support may include technical guidelines for BPD supervision, improved access to planning and reporting documents, facilitation of periodic training, and guidance mechanisms by the competent regional apparatus. Regional governments must ensure that the BPD is not merely a formal institution, but has the capacity to supervise the implementation of village programs. This strengthening must be placed as part of constitutional governance, which ensures accountability, participation, and limitation of power (Rifa'i et al., 2026).

Accordingly, the distortion of the BPD supervisory function in Radda Village can be understood as the result of the relationship among the administrative position of the Village Head, weak BPD administrative legal literacy, and the suboptimal nature of substantive supervision at the planning and program implementation stages. The existence of SISKEUDES and external supervision remains important, but neither can replace the role of the BPD as an internal supervisor located within the village decision-making process. Therefore, restoring the BPD function must be directed toward strengthening capacity, access to information, and institutional position so that Village Fund supervision is not limited to accountability formalities, but is implemented from planning to evaluation.

CONCLUSIONS AND SUGGESTIONS

The implementation of the supervisory function of the BPD in the governance of the Village Fund in Radda Village normatively has an adequate institutional basis. This function can be mapped into three phases, namely preventive supervision at the planning stage, ongoing supervision at the implementation stage, and retrospective supervision at the accountability stage. In practice, village financial supervision is also supported by a digital recording system through SISKEUDES and external supervision by the Government Internal Supervisory Apparatus within the Regional Inspectorate. However, the existence of these administrative instruments and external supervision is not sufficient to ensure the effectiveness of substantive supervision if the BPD does not have adequate capacity to perform its supervisory function at the planning and program implementation stages.

The findings show indications of a weakening of the BPD supervisory function in budget governance in Radda Village. This weakening is reflected in limited BPD involvement from the budget drafting stage, program modifications carried out without formal deliberation, and the low understanding of BPD members regarding the technical rules of village financial management. This condition weakens the institutional position of the BPD before the village executive and limits the supervisory function to retrospective supervision at the end of the fiscal year. Accordingly, the gap between normative authority and empirical practice shows that the effectiveness of supervision cannot be assessed only on the basis of the existence of forums, reports, digital systems, or external audits. It must be assessed from the BPD’s ability to influence the planning, implementation, and accountability processes for village programs.

Based on these findings, regional policy intervention is required to strengthen the capacity and institutional position of the BPD. Regional governments need to provide administrative law education, technical budget verification training, and periodic guidance for BPD members. In addition, mechanisms must be established to guarantee BPD access to planning documents, implementation documents, program modification documents, and village financial accountability reports. This strengthening is required so that the BPD can exercise the right to request clarification, channel community aspirations, and supervise the performance of the Village Head more effectively. Accordingly, village governance can be directed toward the administration of a government that is accountable, participatory, and consistent with the principle of constitutional governance.

REFERENCES

Ahmad, R., Gunawan, B. P., & Supangkat, A. (2021). Peranan Badan Permusyawaratan Desa (BPD) dalam Pengawasan Keuangan Desa Kedungrejo Kecamatan Jabon Kabupaten Sidoarjo. *Jurnal Reformasi Hukum: Cogito Ergo Sum*, *4*(1), 23-27. https://doi.org/10.51804/jrhces.v4i1.14282

Arafat, A., Syahrir, S. N., & Triani, N. (2022). Implementation of the Tourism Park Development Program in Unamendaa Village. *SIGn Journal of Social Science*, *3*(1), 55-74. https://doi.org/10.37276/sjss.v3i1.322

Asshiddiqie, J. (2006). *Pengantar Ilmu Hukum Tata Negara* (Jilid 2). Konstitusi Pers. https://books.google.co.id/books?id=m3bTtgAACAAJ

Astini, N. P., Sihotang, E., & Arjawa, A. A. G. P. (2025). Analisis Yuridis Terhadap Pertanggungjawaban Pengelolaan Keuangan Desa oleh Kepala Desa Berdasarkan Undang-Undang Nomor 3 Tahun 2024 tentang Desa. *Mutiara: Jurnal Ilmiah Multidisiplin Indonesia*, *3*(3), 123-138. https://doi.org/10.61404/mutiara.v3i3.422

Fajrin, F., Fahrul, H., & Suwand, M. (2022). Good Village Governance: Mencegah Fraud Pengelolaan Keuangan Dana Desa Melalui Aplikasi SISKEUDES. *ISAFIR: Islamic Accounting and Finance Review*, *3*(2), 172-186. https://doi.org/10.24252/isafir.v3i2.30920

Fatem, T. S., & Kusmiadi, M. E. (2025). Implementasi Pengawasan Pengelolaan Dana Desa Berdasarkan Undang-Undang Nomor 3 Tahun 2024. *Jurnal Pemerintahan, Politik Anggaran dan Administrasi Publik*, *5*(2), 401-407. Retrieved from https://e-journal.unimudasorong.ac.id/index.php/jppadap/article/view/3751

Fatiara, N., Saleh, F., & Teresia, A. (2020, July 31). *Muhadjir Minta Pemkab Luwu Utara Bangun Hunian Tetap untuk Pengungsi Banjir*. Kumparan News. Retrieved February 5, 2026, from https://kumparan.com/kumparannews/1tuYl2GSN62

Faysal, A., & Pradana, G. W. (2022). Peran Pengawasan Badan Permusyawaratan Desa (BPD) dalam Penggunaan Dana Desa Tahun 2022 (Studi Kasus di Desa Domas, Kecamatan Menganti, Kabupaten Gresik). *Publika*, *11*(3), 2215-2230. https://doi.org/10.26740/publika.v11n3.p2215-2230

Government Regulation in Lieu of Law of the Republic of Indonesia Number 2 of 2014 on Amendment to Law Number 23 of 2014 on Local Government (State Gazette of the Republic of Indonesia of 2014 Number 246, Supplement to the State Gazette of the Republic of Indonesia Number 5589). https://peraturan.go.id/id/perppu-no-2-tahun-2014

Government Regulation in Lieu of Law of the Republic of Indonesia Number 2 of 2022 on Job Creation (State Gazette of the Republic of Indonesia of 2022 Number 238, Supplement to the State Gazette of the Republic of Indonesia Number 6841). https://peraturan.go.id/id/perppu-no-2-tahun-2022

Gustina, S., Supriani, D., Yuliyanti, P. E., & Supriadi, D. (2025). Implementasi Peraturan Undang-Undang Nomor 3 Tahun 2024 tentang Penambahan Masa Jabatan Kepala Desa di Kabupaten Sumbawa (Studi di Desa Langam Kecamatan Lopok Kabupaten Sumbawa). *Jurnal Ekonomi dan Bisnis*, *13*(2), 240-250. Retrieved from https://e-journallppmunsa.ac.id/index.php/jeb/article/view/2120

Hadjon, P. M., Martosoewignjo, R. S. S., Basah, S., Manan, B., Marzuki, M. L., Berge, J. B. J. M. T., Buuren, P. J. J. V., & Stroink, F. A. M. (1993). *Pengantar Hukum Administrasi Indonesia*. UGM Press. https://ugmpress.ugm.ac.id/id/product/hukum/pengantar-hukum-administrasi-indonesia

Hermawansyah, A., Ramli, R., Azmi, I. F., & Muhammad, A. (2023). Analisis Pelaksanaan Fungsi Pengawasan Badan Permusyawaratan Desa terhadap Pengelolaan Keuangan Desa. *Good Governance*, *19*(2), 101-116. https://doi.org/10.32834/gg.v19i2.624

Hidayat, R., Amalia, D. R., & Fitria, D. (2024). The Effectiveness of Village-Owned Enterprise Management in Enhancing Community Economy: A Case Study of Puuroda Village. *SIGn Journal of Social Science*, *5*(1), 50-64. https://doi.org/10.37276/sjss.v5i1.407

Ichsan, N. H. A., Mashuri, M., & Ariesta, W. (2025). Analisa Yuridis Mengenai Kewajiban Pemerintah Desa dalam Menyampaikan Informasi Laporan Keuangan Desa Kepada Publik Berdasarkan Asas Transparansi dan Akuntabilitas. *Indonesian Journal of Islamic Jurisprudence, Economic and Legal Theory*, *3*(3), 2289-2303. https://doi.org/10.62976/ijijel.v3i3.1261

Isnan, M., Djidar, H., & Nur, A. R. (2025). Pendidikan Hukum Pelayanan Publik Berdasarkan Undang-Undang Nomor 25 Tahun 2009 tentang Pelayanan Publik di Desa Muktitama Kecamatan Baebunta Selatan. *Jurnal Andi Djemma: Jurnal Pendidikan*, *8*(2), 151-163. https://doi.org/10.35914/jad.v8i2.3215

Kamal, M. (2019). Hubungan Pemerintahan Daerah dalam Mengelola Pendapatan Asli Daerah (PAD) Berdasarkan Undang-Undang 23 Tahun 2014. *SIGn Jurnal Hukum*, *1*(1), 18-28. https://doi.org/10.37276/sjh.v1i1.32

Karuh, M. M., & Widyaningrum, T. (2024). Penyelewengan Dana Desa: Tinjauan Terhadap Korupsi dan Upaya Penanggulangannya di Desa Songbledeg, Kabupaten Wonogiri. *Iblam Law Review*, *4*(1), 682-692. https://doi.org/10.52249/ilr.v4i1.378

Kholik, K. (2024). Sistem Pengawasan Dana Desa dalam Meningkatkan Perekonomian Masyarakat Desa di Kabupaten Deli Serdang. *Jurnal Kolaboratif Sains*, *7*(12), 4803-4811. Retrieved from https://jurnal.unismuhpalu.ac.id/index.php/jks/article/view/6769

Kurniasih, E., Azijah, D. N., & Rizki, M. F. (2025). Pengawasan Pengelolaan Dana Desa oleh Inspektorat Kabupaten Bogor. *Moderat: Jurnal Ilmiah Ilmu Pemerintahan*, *11*(3), 807-819. https://doi.org/10.25157/moderat.v11i3.4826

Law of the Republic of Indonesia Number 6 of 2014 on Villages (State Gazette of the Republic of Indonesia of 2014 Number 7, Supplement to the State Gazette of the Republic of Indonesia Number 5495). https://dpr.go.id/dokumen/jdih/undang-undang/detail/1588

Law of the Republic of Indonesia Number 23 of 2014 on Local Government (State Gazette of the Republic of Indonesia of 2014 Number 244, Supplement to the State Gazette of the Republic of Indonesia Number 5587). https://dpr.go.id/dokumen/jdih/undang-undang/detail/1605

Law of the Republic of Indonesia Number 2 of 2015 on Enactment of Government Regulation in Lieu of Law Number 2 of 2014 on Amendment to Law Number 23 of 2014 on Local Government Into Law (State Gazette of the Republic of Indonesia of 2015 Number 24, Supplement to the State Gazette of the Republic of Indonesia Number 5657). https://dpr.go.id/dokumen/jdih/undang-undang/detail/1626

Law of the Republic of Indonesia Number 9 of 2015 on the Second Amendment to Law Number 23 of 2014 on Local Government (State Gazette of the Republic of Indonesia of 2015 Number 58, Supplement to the State Gazette of the Republic of Indonesia Number 5679). https://dpr.go.id/dokumen/jdih/undang-undang/detail/1628

Law of the Republic of Indonesia Number 6 of 2023 on Enactment of Government Regulation in Lieu of Law Number 2 of 2022 on Job Creation Into Law (State Gazette of the Republic of Indonesia of 2023 Number 41, Supplement to the State Gazette of the Republic of Indonesia Number 6856). https://dpr.go.id/dokumen/jdih/undang-undang/detail/1825

Law of the Republic of Indonesia Number 3 of 2024 on the Second Amendment to Law Number 6 of 2014 on Villages (State Gazette of the Republic of Indonesia of 2024 Number 77, Supplement to the State Gazette of the Republic of Indonesia Number 6914). https://dpr.go.id/dokumen/jdih/undang-undang/detail/1846

Marpaung, H. S., & Lubis, F. (2026). Peran Badan Permusyawaratan Desa dalam Pengawasan dan Pengendalian Pemerintahan Desa Berdasarkan UU No. 6 Tahun 2014 Tinjauan Siyasah Dusturiyah di Desa Sukarame Kecamatan Kualuh Hulu. *Darul Ulum: Jurnal Ilmiah Keagamaan, Pendidikan dan Kemasyarakatan*, *17*(1), 155-182. https://doi.org/10.62815/darululum.v17i1.224

Masyahbandi, R. (2026). Analisis Konseptual Peran Badan Permusyawaratan Desa (BPD) dalam Pengawasan Pengelolaan Dana Desa Berdasarkan Undang-Undang Desa. *Journal of Citizenship*, *5*(1), 222-234. https://doi.org/10.37950/joc.v5i1.685

Pade, S. R. L., & Rasdianah, R. (2025). Village Fund Pathology and Supervisory Dysfunction: A Legal Analysis in Boalemo Regency. *SIGn Jurnal Hukum*, *7*(2), 614-626. https://doi.org/10.37276/sjh.v7i2.486

Qamar, N., & Rezah, F. S. (2020). *Metode Penelitian Hukum: Doktrinal dan Non-Doktrinal*. CV. Social Politic Genius (SIGn). https://books.google.co.id/books?id=TAQHEAAAQBAJ

Regulation of Minister of Internal Affairs of the Republic of Indonesia Number 73 of 2020 on Supervision of Village Financial Management (Bulletin Gazette of the Republic of Indonesia of 2020 Number 1496). https://peraturan.bpk.go.id/details/163278

Rifa'i, I. J., Yuhandra, E., Azizah, N., & Susanti, R. (2026). Rekonstruksi Pengawasan Pengelolaan Dana Desa Berbasis Constitutional Governance dalam Mewujudkan Pemerintahan Daerah Akuntabel. *Al-Zayn: Jurnal Ilmu Sosial & Hukum*, *4*(3), 5686-5697. Retrieved from https://ejournal.yayasanpendidikandzurriyatulquran.id/index.php/alzayn/article/view/6219

Sampara, S., & Husen, L. O. (2016). *Metode Penelitian Hukum*. Kretakupa Print.

Soekanto, S. (1983). *Faktor-Faktor yang Mempengaruhi Penegakan Hukum*. Rajawali Pers. https://books.google.co.id/books?id=BK2aHAAACAAJ

Sugito, W., Ardiansah, A., & Fahmi, S. (2023). Pengawasan Penggunaan Dana Desa di Kabupaten Indragiri Hilir. *Selodang Mayang: Jurnal Ilmiah Badan Perencanaan Pembangunan Daerah Kabupaten Indragiri Hilir*, *9*(2), 111-122. https://doi.org/10.47521/selodangmayang.v9i2.301

Susilawati, S., Putra, P. S., & Naz, A. S. A. (2022). Pencegahan Tindak Pidana Korupsi dalam Pengelolaan Dana Desa. *Al Hikmah: Jurnal Hukum dan Kemasyarakatan*, *3*(1), 27-43. Retrieved from https://jurnal.uisu.ac.id/index.php/alhikmah/article/view/5046

Yin, R. K. (2009). *Case Study Research: Design and Methods* (Fourth Edition). SAGE Publications. https://books.google.co.id/books?id=FzawIAdilHkC

Yunus, R., Abdussamad, Z., & Mandjo, J. T. (2025). Implikasi Yuridis Undang-Undang Nomor 3 Tahun 2024 terhadap Kewenangan Badan Pemeriksa Keuangan (BPK) dalam Pemeriksaan Keuangan Desa. *Adagium: Jurnal Ilmiah Hukum*, *3*(2), 341-354. https://doi.org/10.70308/adagium.v3i2.226