

**THE ROLE OF VILLAGE CONSULTATIVE BOARD (BPD) IN THE
MANAGEMENT OF VILLAGE FUNDS IN LIMBONG VILLAGE, DOLOK
MERAWAN SUBDISTRICT, SERDANG BEDAGAI REGENCY, INDONESIA**

Donny Salfaria Simarmata¹, Badaruddin², Hamdani Harahap²

¹Master Student in University of Sumatera Utara (USU), Medan, Indonesia

²Lecturer in University of Sumatera Utara (USU), Medan, Indonesia

ABSTRACT: *The village fund in its management is carried out in an orderly manner, abiding by the provisions of the legislation, efficient, economical, effective, transparent, and accountable by paying attention to the sense of justice and propriety and prioritizing the interests of the local community, listed in Government Regulation number 22 of 2015 concerning Village Funds. Supervision of Village Fund Management by BPD in Limbong Village is done by monitoring all income and expenditure of village cash, to support the monitoring, BPD Limbong Village, Dolok Merawan District asks for Village Finance Report, both income and expenditure but in doing the monitoring are still many members Some of the BPD who do not understand what to do even know nothing about the Village fund.*

KEYWORDS: Village Fund, Management, Village Consultative Board

INTRODUCTION

The Village Fund in its management is carried out in an orderly manner, abiding by the provisions of the legislation, efficient, economical, effective, transparent, and accountable by paying attention to the sense of justice and propriety and prioritizing the interests of the local community, listed in Government Regulation number 22 of 2015 concerning Village Funds . The allocation of Village Funds is calculated based on the number of villages and with respect to population size, poverty rate, geographical area, and geographical difficulty. Village funds are transferred through the district/city APBD to be subsequently transferred to APBDesa. Village Fund Management in the district/city APBD in accordance with the provisions of the legislation in the area of regional management. Village Fund Management in the APBDesa is carried out in accordance with the provisions of the legislation in the field of village financial management. In fact, the management of the Village Fund shows that BPD is not yet optimal in implementing its role and function as the village administration in managing the Village Fund. *Satriadi's* research result (2013) shows that BPD in West Praya Barat Sub-district, Central Lombok Regency West Nusa Tenggara, has not been able to perform its function effectively in the implementation of village government, but it is still limited to the formation of the Village Head election committee. The influence of the role of the BPD in the legislative function in the villages is not maximized and is limited to the making of *RAPBDes* with the Village Chief.

The main management of the village administration who have not received the right formula is constrained in community involvement and the delivery of aspirations. This is related to the low level of community involvement, the ability of villages in low management and other village institutions as well as the failure of socialization and capacity building mechanisms with BPMD. The results of *Thomas and Metrejean's* (2013) research in *Yurniwati and Rizaldi* (2015) explain the absence of environmental controls causing opportunities for fraudulent

behavior. Government is an internal control system states that the control environment is a condition built and created within a government agency that affects the effectiveness of internal control. Poor controls provide a significant contribution to the ineffectiveness of the implementation of other elements. Another example is about the Village Fund corruption case in Bangka Belitung that was carried out by the Village Head and the BPD chairman and his staff (Iskandar: 2015). The case is that the funds that should have been included in the village budget amounted to Rp. 1 billion reduced to Rp. 465 million and spent 1 unit of truck vehicle for Rp. 340 million while Rp. 25 million was distributed to BPD members at the residence of the head of BPD, and it was alleged that the donation of funds from third parties was kept in the private account and the alleged practice of gratification and abuse of authority by the village government. Another case of irregularities, three Village Chiefs and a village apparatus in Kendal District, Central Java, was involved in the corruption case of the Village Fund Allocation and crooked land (Kompas.com). TLK is alleged to have corrupted ADD and village cash in the amount of Rp. 118.9 million.

Village Fund Management needs a control mechanism from the community so that it can be used on target to improve people's welfare. The Village Government in the management of the Village Fund is required to be accountable and transparent so that funds are not diverted. The Village Deliberative Council should be able to play its role seriously, especially in the management of the Village Fund. Village Consultative Body should not hesitate in carrying out the supervisory function because there are already Laws and Government Regulations that become clear legal umbrella. There should be a check and balance in this case in order to minimize misuse of the Village Fund. The conformity of the Village Consultative Board in the management of the Village Fund is very important because it will affect the implementation of local government, especially the village. The role of the Village Consultative Body should be in accordance with the applicable regulations. In fact there is still a Village Consultative Body deviating from the existing regulations.

REVIEW OF LITERATURE

The Role Concepts

Based on Big Indonesian Dictionary gives understanding of the role as follows: "Role" that is acting or acting, cast, actors, players (film or drama). While role is function, position; the position of the position. Talking about the role, then we do not avoid the issue of one person or capacity or an institution because every social status or position given to each person or to an institution must be accompanied by authority. Authority or role that must be implemented by a person or the institution. According to the theory of *Narwako and Suryanto (2006: 160)* who said that the role can be seen from one's actions in giving direction and process of socialization, which is a tradition, belief, values, norms and knowledge. Biddle in *Suhardono, (1994: 14)*, the concept of role is always associated with position. Position is essentially a unit of social structure. From the above opinion can be concluded that the role is the behavior of individuals and organizations in running a position on a unit of social structure. Role theory is a point of view in sociology or social psychology that considers most of the daily activities played by socially determined categories (eg mothers, managers, teachers). Every social role is a set of rights, duties, expectations, norms, and behaviors of a person to be faced and fulfilled. This model is based on the observation that people act in predictable ways, and that a person's behavior depends on the context, based on social position and other factors. Whereas according

to *Soekamto* (2009: 212) the role is the dynamic aspect of the position (status) if someone carries out his rights and obligations in accordance with his position then he carries out a role conceptual role relying on a set of expectations we are expected to act in certain ways and expect others to acting in certain ways as well. The concept of roles according to *Komaruddin* (1994; 768) in the book "Encyclopedia of Management" reveals the following:

- a. Part of the main task that must be carried out by management.
- b. Patterns of behavior that are expected to accompany a status.
- c. Part of a person's function in a group or institution.
- d. The expected function or the characteristics that exist on it.
- e. Function of each variable in cause and effect relationships.

Understanding Village

The word "village" itself comes from the Indian language "*swadesi*" which means place of origin, place of residence, country of origin, or ancestral land which refers to one unity of life, with one unity of norm, and has a clear boundary (*Soetardjo, 1984: 15, Yuliati, 2003: 24*). In accordance with the definition of definition, in Indonesia can be found many community units with their respective terms such as Dusun and Marga for the people of South Sumatra, Dati in Maluku, *Nagari in Minang or Wanua in Minahasa*. In other areas the village level community also has various terms and uniqueness of both livelihood and customs. According to the general definition, the village is an agglomeration of settlements in rural areas (*Hardjatno, 2007*). In Indonesia, the term village is the administrative division of the sub-district, which is led by the village head. According to *Poerwadarminta* (1976) Village is a group of houses outside the city which is a unity, kampong (out of town) hamlet or hick (in the sense of the hinterland as opposed to the city). Based on Law No. 32 of 2004 on Regional Government, where the Village or other named (hereinafter referred to as the village), is a legal community unity which has territorial boundaries authorized to regulate and manage the interests of the local community, proposals and customs that are recognized and respected in the system of the Government of the Unitary State of the Republic of Indonesia. The village is a group of houses outside the city which are unity, village (outside the city); hamlet or hick (in the sense of the hinterland as opposed to the city) (*Poerwadarminta, 1976*).

Village Fund

According to Government Regulation Number 60 of 2014, Village Funds are funds sourced from the Regional Revenue and Expenditure Budget (APBD) of the District which is allocated with the goal of equal distribution of capabilities between Villages to fund Village needs in the context of administering the Government and implementing development and community services. Village Funds are obtained from APBN balancing funds received by the Regency / City in the Regional Budget (APBD) after deducting 10% from the Special Allocation Fund (DAK). The formula used in the Village Fund is:

- a. **Mixed Principle**, ie the same amount of the Fund of the Village for each village, which is referred to as the Minimum Village Fund (ADDM);

- b. **Fair Principle**, which is the size of the Village Fund based on the Village Weight Value (BDx) calculated by the formula and certain variables (eg poverty, affordability, basic education, health, etc.), hereinafter referred to as Dana Desa Proposional (DDP).

The magnitude of the percentage of comparison between the equitable and fair principles is the amount of ADDM is 60% (sixty percent) of the total Village Fund and the amount of Proposional Village Fund is 40% (forty percent) of the Village Fund amount. According to Nurcholis (2011: 4) the provision of Village Fund Allocation (ADD) which is a manifestation of the fulfillment of village rights to organize Village autonomy in order to grow and develop following the growth of the Village itself based on diversity, participatory, genuine autonomy, democratization and community empowerment. This is in accordance with the International Journal of Economic Research, Volume 14, No. 17 years 2017 with ISSN: 0972-9380 stating that: "The budget for the village allocated from the state budget is 10 (ten percent) and the transfer of funds to the regions (which will be implemented gradually in the percent and the transfer of funds to the region (which will be implemented gradually in accordance with the financial capacity of the State). To maximize ADD management provided by the Village Head Government, ADD has the following objectives:

- a. Tackling poverty and reducing gaps;
- b. Improve village development planning and budgeting and community empowerment;
- c. Increasing the development of village infrastructure;
- d. Improve the implementation of religious values, social culture in order to realize social improvement;
- e. Improving public order and peace;
- f. Improving services to village communities in the framework of developing social and economic activities of the community;
- g. Encourage the improvement of self-help and mutual cooperation of the community;
- h. Increase the income of Villages and Villages through Village Owned Enterprises (BUMDesa).

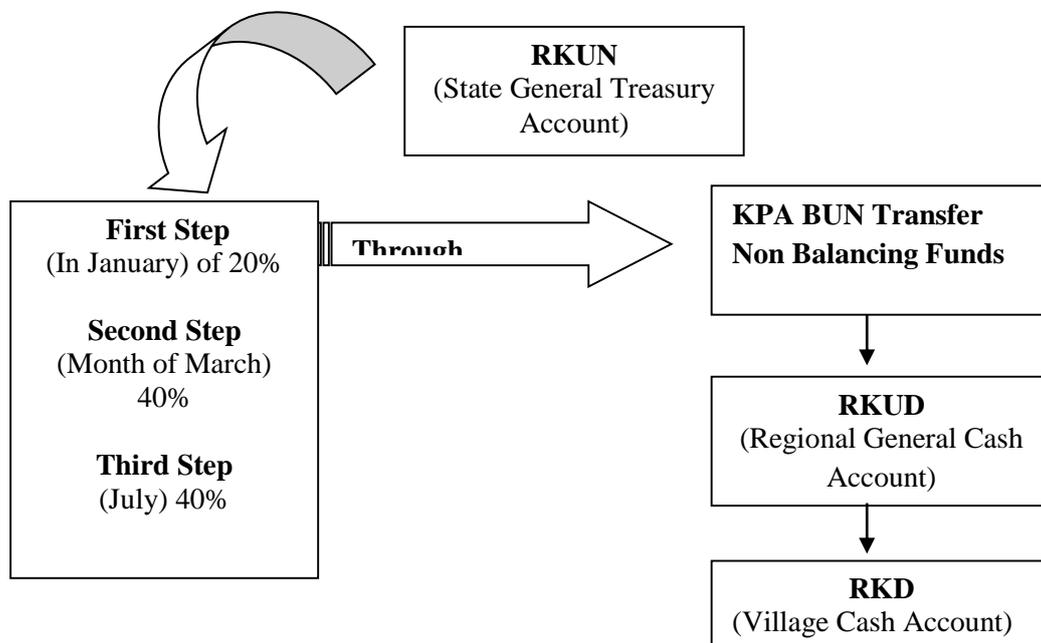
DISCUSSION

The role of the Village Consultative Board (BPD) in the Supervision of Village Fund Management in Limbong Village, Dolok Merawan District, Serdang Bedagai Regency is the process of controlling, arranging, managing, organizing village budget funds for the purposes of village development and community welfare supervised by community members, BPD, other villages to avoid any deviations in the management of the Village Fund and the village can grow and develop equally and directed in accordance with the planning of government programs based on the prevailing rules. In carrying out its oversight function in the management of the Village Fund, the Limbong Village BPD monitors all revenues and expenditures from the Village's cash managed by the Village Government. In monitoring the income and expenditure of the Village, the Limbong Village BPD monitors by requesting a report on village finance data managed by the Village Government, such as income from which

source and what amount, and what expenditure is used for, and how much. They can be clearly described by Institutional Theory of Meyer and Roman, who say that: "Institutions describe the relationship between an organization and its environment about how and why the organization executes a structure and process and how the consequences of the institutional process are carried out." The mechanism of channeling of the Village Fund is always a discussion that must be known together, either by the Village Government, BPD, or Society, in order to be understood by every element / stakeholder. The following is Chart 1 that is Village Fund Disbursement Chart or the mechanism of distribution of Village Funds from the State General Treasury Account up to the Village Cash Account.

Chart 1.

Chart of Disbursement Mechanism of Village Funds



Source: Ministry of Finance of the Republic of Indonesia

In accordance with PMK number 225 / PMK.07 / 2017 stipulated that the distribution of the in 2018 of the State General Cash Account (RKUN) to the Regional General Cash Account (RKUD) is carried out in 3 stage with details, Phase I, at 20%, the fastest in January and no later than the third week of June. The Phase I distribution requirements are carrying a notification letter that the relevant Regional Government has submitted a Regional Regulation concerning the APBD for the current budget year Regulations regarding the procedure for the distribution and determination of Village Funds details of each Village. The Phase II, amounting to 40%, is the fastest in March and no later than the fourth week of June. For the distribution requirements of phase II this includes the realization report of Village Fund distribution in the previous fiscal year; Consolidated report on the realization of absorption and output achievement of the previous year's Village Fund Fund. As for Phase III, which is 40%,

the fastest in July 2018, if the distribution requirements for stage III are, the realization report of Village Fund distribution up to stage II, where at least 75% of the Village Funds received in the RKUD have been channeled to the RKD. The distribution of Village Funds from the RKUD to the Village Cash Account (RKD) is carried out no later than 7 working days after the Village Fund is received at the RKUD. The distribution of Village Funds from the RKUD to the RKD is carried out after the regent / mayor receives the distribution requirements, with the provisions namely, Phase I in the form of Village regulations on APBDesa from the Village Head; Phase II is a report on the realization of absorption and output achievement of Village Fund in the previous budget year from the Village Head; Stage III is a report on the realization of absorption and achievement of the output of the Village Fund up to stage II of the Village Head, which shows the average realization of absorption is at least 75% and the average achievement of the output shows at least 50%. Village funds can be immediately channeled into the village and can be used for development and empowerment of community development results and empowerment can be directly enjoyed by the villagers.

There are several roles of the Village Consultative Body in managing Village Funds, namely:

- a. Monitor all income and expenses of Village cash
- b. Regularly monitor the funds used for village development
- c. Monitoring the Village Regulations (*PerDes*) relating to the Village Fund Management

In carrying out its oversight function in the management of the Village Fund, Village Consultative Board (BPD) *Limbong Village Dolok Merawan District Serdang Bedagai District* monitors all revenues and expenditures from village cash managed by the Village Government. This is as expressed by Mr. Syalikin Abdy, as Chairman of the Village Consultative Agency (BPD) *Limbong Village Dolok Merawan District* said that:

"As the chairman of *Limbong Village BPD*, I always do monitoring on all aspects, whether it is about all income funds to the village and all expenditures Village Funds that managed Village. That's all we always do together in this *Limbong Village BPD*. "

(Results of interview on March 11, 2018).

This was confirmed by a statement from *Mr. Saoloan Situmorang* as the Representative of the Village Consultative Body (BPD) of *Limbong Village, Dolok Merawan District*, who said that: "We always monitor all activities carried out by the *Limbong Village Government*, if there are Funds that go into the Village Cash or the Outgoing Fund we always see and monitor all related activities related to the construction of the *Limbong Village*. Because the Fund or budget managed by the Village is our full responsibility in every process of its use. "

(Results of interview on March 11, 2018)

Both statements received the same response from *Mr. Warsiadi* as the Head of *Limbong Village Dolok Merawan District* who said that:

"The BPD in this case *Mr Syalikin Abdy* as Chairman of BPD always supervise every activity undertaken by the Village. In addition they always monitor every budget or Fund that goes to the Village Cash or budget that is used as the process of development and development of the Village. "

(Results of interview on March 11, 2018)

The statement received the same response from *Mr. Limbas* as Community Leader of *Limbong Village Dolok Merawan Subdistrict* who said that:

"As far as I know, *BPD Limbong Village* always do the monitoring of every budget that goes in and out of the village treasury. This was evidenced by every meeting at the Village Hall. *BPD Desa Limbong* participated and participated. "

(Results of interview on March 11, 2018)

Based on some of these statements it can be explained that the Village Consultative Board (BPD) *Limbong Village* always performs monitoring of all budgets or Funds that go into the Village Cash or Exit in connection with the whole series of activities undertaken by the Village Government. Regulation of the Minister of Home Affairs Number 37 Year 2007 concerning the guidelines for the management of rural housing, in Article 1 mentioned several things. Village Finance is all rights and obligations in the context of the implementation of village government which can be value with money including all forms of wealth related to the rights and responsibilities of the village. Village Finance Management is the whole activity that includes planning, budgeting, administration, reporting, accountability and village finance control. Village Revenue and Expenditure Budget. The inclusion of villages especially for *Limbong Village Dolok Merawan* is an important aspect for the process of improving and developing and empowering *Limbong Village*. The Village Consultative Body (BPS) of *Limbong Village* must always monitor all income for the Village. This is in accordance with a statement from *Mr. Syalikin Abdy*, as Chairman of the Village Consultative Agency (BPD) *Limbong Village Dolok Merawan District* said that:

"Village Income is funds received by the Village as a village development fund for village development, community empowerment, and other village programs."

(Results of interview on March 11, 2018)

This is in accordance with a statement from *Mr. Saoloan Situmorang* as Deputy Village Consultative Agency (BPD) *Limbong Village Dolok Merawan District* said that:

"Village income means funds entered or received by the village from the central government and local government for community empowerment and village development."

(Results of interview on March 11, 2018)

This is in accordance with the statement from *Mr. Limbas* as the Leader of the *Limbong Village Community, Dolok Merawan District*, who said that:

"Village Income is the entire budget obtained or received by the Village Government either from the Center or from the Region."

(Results of interview on March 11, 2018)

These three statements received the same response from *Mr. Warsiadi* as the Head of *Limbong Village, Dolok Merawan District*, who said that:

"Village Income is a fund received by the village for village development, community empowerment, and for village programs provided by the Regional Government and Central Government."

(Results of interview on March 11, 2018)

Based on some of these statements it can be explained that the Village Income is the funds received by the village as a village financing fund for village development, community empowerment, and other village programs coming from the Central Government and Local Government. Inclusion of villages comes from the central government and some come from the local government. Funds originating from the central government are sourced from APBN called village funds (DD), while those originating from local governments are sourced from APBD called Village Fund Allocation (ADD). This is in accordance with a statement from *Mr. Syalikin Abdy*, as Chairman of the Village Consultative Agency (BPD) *Limbong Village Dolok Merawan District* said that:

"The inclusion of the Village comes from the Central Government and the Local Government itself. If that of the Central Government is usually called the Village Fund. If that of the Local Government is usually called the allocation of village funds."

(The results of interviews dated March 11, 2018)

This is in accordance with a statement from *Mr. Warsiadi* as Head of *Limbong Village Dolok Merawan Subdistrict* that said that:

"... What is called the Village Fund from the Government. If the one from the Regency is called Village Fund Allocation. Both are all intended for the development and development of the Village "

(Results of interview on March 11, 2018)

Village Income in *Limbong Village Dolok Merawan District Serdang Bedagai Regency* from 2015 to 2017 can be seen in Table 1.

Table 1
Entry of Limbong Village, Dolok Merawan Subdistrict
from 2015-2017

No	year	ADD (Million)	Village Fund (Million)	Profit Sharing (Million)	Total
1	2015	173.045.964	266.857.400	40.707.218	480.610.619
2	2016	322.180.433	601.350.000	32.093.026	955.623.459
3	2017	258.881.573	766.115.200	40.063.384	1.065.060.157

Source: Research, 2018.

Based on the data in Table 1, it is clearly seen that the inclusion of *Limbong Village Dolok Merawan District* from 2015-2017 continues to increase. This is evidenced by the increasing

and received villages every year. This is in accordance with a statement from Mr. Warsiadi as Head of *Limbong Village Dolok Merawan Subdistrict* that said that:

"If this *Limbong Village* Income, from 2015 until 2017 then, the income for the Village is always increasing. As the Head of the Village I always try with the Fund given to both the District Government and Central Government to improve the welfare and development of this *Limbong Village* community. For the year 2017 we *Limbong Village Dolok Merawan District* get Village Fund Income of Rp.766.115.200. "

This is in accordance with a statement from Mr. *Syalikin Abdy*, as Chairman of the Village Consultative Agency (BPD) *Limbong Village Dolok Merawan District* said that:

"... for Village Income, Funds devoted to Village Development and granted by Local Government and Central Government to *Limbong Village* continues to grow every year. Not to mention the villages get the tax revenue share and the amount is quite helpful in the Village Development. According to the data available in 2017, *Limbong Village* received Village Funds of Rp. 766,115,200. It is very, very helpful in the development of the Village. Monitoring continues to be done by us as BPD *Desa Limbong*. "

(Results of interview on March 11, 2018).

The statement is affirmed by Mr. *Normansyah* as KAUR Village Development *Limbong Dolok Merawan District* said that:

"Income Fund for *Limbong Village* is Year to Year continues to increase. Moreover, our Government is currently carrying out development that originated in the Village. The village is expected to be more independent and with this large amount of funds, the village can better improve both the welfare and development sectors "

(Results of interview on March 11, 2018).

The statement was also in line with the statement expressed by Mr. Usman as the Leader of the *Limbong Village Community, Dolok Merawan District*, who said that:

"We always get information related to the Income Fund for *Limbong Village* Government. Income Fund for *Limbong Village* from Year to Year is always Improved. Moreover, *Limbong Village* Government has been incentive in the process of Development."

(Interview results on March 11, 2018)

Based on some statement it can be explained that for income, *Limbong Village Dolok Merawan District* from 2015 until 2017 always increase. In the year 2017 *Limbong Village* get Village Income of Rp. 1,065,060,157. In addition to monitoring the inclusion of villages, Village Consultative Board (BPD) *Limbong Village Dolok Merawan District* also plays a role in monitoring every expenditure in the Village. Village Expenditure is the funds spent by the village for the purposes of the Village in running Village Governance and Village Government programs. This is in accordance with a statement from Mr. *Syalikin Abdy*, as Chairman of the Village Consultative Agency (BPD) *Limbong Village Dolok Merawan District* said that:

"... Village Expenditures are budgets or funds issued by the Village Government for the needs of running the Village Government, as well as for carrying out Village Government programs.

For example the construction of Village roads, Drainage Development, Purchase and Maintenance of Village assets.”

(Results of interview on March 11, 2018)

The statement is in accordance with *Mr. Normansyah* as KAUR *Limbong* Village Development who said that: "The expenditure of the Village is a budget incurred by the Village for the benefit of village development, running the Village programs. Such as community empowerment, development, asset purchases. And every expenditure made is always written report that is included with complete evidence as a report and evidence if the funds are indeed used for the purposes of the village .(Results of interview on March 11, 2018) The statement was affirmed by *Mr. Usman* as the Leader of the *Limbong* Village Community, *Dolok Merawan District*, who said that:

"Village Expenditure is the budget spent by the Village to build the Village and run the Village programs. Such as empowerment, development. Any budget issued by the Village should be made of its budget expenditure report. That is the form of accountability from the use of the budget.”

(Interview results on March 11, 2018)

Based on some of these statements it can be explained that Village Expenditures are Funds spent by the Village on Village interests in running the Village Government and running Village Government programs, such as development, empowerment, asset purchase and maintenance which then from all Village Fund expenditures the Village government is always prosecuted to always make a clear written report and be included with complete evidence regarding the use of Village Funds. Village expenditure for *Limbong* Village *Dolok Merawan District Serdang Bedagai* Regency from 2015 to 2017 for Village Funds can be seen in Table.

Table 2. Expenditure Limbong Village Dolok Merawan District in 2015 from the Village Fund

No	Description of activities	Budget
1	PAUD Building Construction	Rp. 168.008.000
2	Construction of a retaining wall	Rp. 45.730.000
3	Flat Concrete Construction	Rp. 4.670.000
4	Village Road Care	Rp. 6.300.000
5	Procurement of Cars and ECD Equipment	Rp. 25.600.000
6	Socialization and Formation of BUMDes	Rp. 7.126.400
7	Improvement of SPP Group Capacity	Rp. 4.648.000
8	Composting Fertilizer Training	Rp. 4.775.000
	Total	Rp.266.857.400

Source: Research, 2018

Based on the data in Table 2, it is clearly seen that the Village Fund obtained by *Limbong* Village Government *Dolok Merawan* District in 2015 has been issued entirely for each activity in Table 5.6. the. This is evidenced by the Report on the realization of Village Fund absorption in 2015. This is in accordance with a statement from *Mr. Warsiadi* as Head of *Limbong* Village *Dolok Merawan* District which said that:

"... ..In 2015, All Village Fund received by *Limbong* Village Government is Rp. 266,857,400, all of these Village Funds have been absorbed for any activities undertaken by the Village to support Development, Progress and Progress of Villages. The activities undertaken by the *Limbong* Village Government in 2015 include the construction of PAUD buildings, the construction of retaining walls, the construction of concrete flats, village road maintenance ... " The statement is also in accordance with what was expressed by Mr. Taufik Hidayat, SE as the Secretary of *Limbong* Village Dolok Merawan District who said that:

"For the year 2015, village spending is done maximally. The entire budget of the Village Fund is used for the development and development of *Limbong* Village. Some of the development activities undertaken are the construction of PAUD buildings, village road maintenance. Socialization, training, etc .. "

(Interview results on March 11, 2018)

The statement is similar to Mr. Usman as Community Leader of *Limbong* Village Dolok Merawan Subdistrict who said that:

"In 2015, for the expenditure of the village budget is done maximally. This is in accordance with the many developments that have been implemented in that year. The expenditure is carried out with the purpose of development and welfare of the village community ".

Based on some of these statements it can be explained that the Village Expenditure in 2015 is done by issuing the entire budget that is obtained from the Village Fund for the fiscal year 2015 for each activity that support the development and development of *Limbong* Village.

Table 3. Expenditure *Limbong* Village Dolok Merawan District in 2016 from the Village Fund

No	Description of activities	Budget
1	Construction of the Village Leoning Trench I	Rp. 199.848.000
2	Development of Hamlet Trench Leaning III	Rp. 51.790.000
3	Development of Dusun Leaning Dusun IV	Rp. 112.880.000
4	Development of Leaning of Dusun Parish V	Rp. 100.170.000
5	Development of Hamlet Trench Leaning III	Rp. 67.700.000
6	Procurement of Posyandu Equipment	Rp. 6.840.000
7	House Construction APE PAUD + APE PAUD	Rp. 28.920.000
8	Maintenance of PAUD Building Dusun IV	Rp. 7.500.000
9	Capacity Building of KPMD	Rp. 5.702.000
10	Village Equity Participation	Rp. 20.000.000
	Total	Rp.601.350.000

Source: Research, 2018

Based on the data in Table 3, it is clearly seen that the Village Fund obtained by the Government of *Limbong* Village, Dolok Merawan Subdistrict in 2016 has been issued entirely for each activity in Table 3. the. This was evidenced by the Village Fund absorption realization report for the 2016 budget year. Most of the Village Funds issued by the Village Government focused more on Hamlet Leaning development, provision, maintenance, and construction of APE PAUD Houses. This is in accordance with a statement from Mr. Warsiadi as Head of *Limbong* Village Dolok Merawan Subdistrict that said that:

"... .. If in 2016, All Village Fund received by Limbong Village Government is Rp. 601,350,000, Funds received are bigger than 2015 and all the Village Funds have been absorbed for the activities undertaken by the Village that is for the construction of hamlet ditch leaning, the procurement of posyandu equipment, the construction of APE PAUD home, the inclusion of Village Mode "

(Interview results on March 11, 2018)

The statement is also in accordance with what was expressed by *Mr. Normansyah* as KAUR Village Development *Limbong Dolok Merawan* District said that:

"For the year 2016, village spending is done maximally. The entire budget of the Village Fund is used for the construction of the hamlet ditch, there are several hamlets whose trenches are built in 2016, in addition to the early childhood development".

(Results of interview on March 11, 2018)

Based on some statements it can be explained that the Village Expenditure in 2016 is done by issuing all the budget that is obtained by the Village Fund for the fiscal year 2016 for each activity that support the development and development of *Limbong* Village, which is for the development of learning ditit hamlet, as well as the procurement of tools Posyandu. While Village Expenditure conducted by *Limbong Village Dolok Merawan District Serdang Bedagai District* through Village Fund in 2017 can be seen in Table 4. as follows:

Table 4. Expenditure Limbong Village Dolok Merawan District in 2017 from the Village Fund

No	Description of activities	Budget
1	Village Road Construction	Rp. 395.825.000
2	Trench Channel Construction	Rp. 265.359.000
3	Training and Strengthening of BUMDes	Rp. 13.031.200
4	Procurement Suggestions and Infrastructure BUMDes	Rp. 10.400.000
5	Management of Educational and Cultural Services	Rp. 10.500.000
6	Management of Public Health Services	Rp. 2.000.000
7	Business Development Financing	Rp. 69.000.000
	Total	Rp.766.115.200

Source: Research, 2018

Based on the data in Table 4, it is clearly seen that the Village Fund obtained by the Government of *Limbong Village, Dolok Merawan District* in 2017 has been issued entirely for each activity in Table 4. This is evidenced by the Village Fund Reports absorption realization of fiscal year 2017. This is in accordance with the statement of *Mr. Warsiadi* as the Head of the District *Dolok Merawan Limbong* village who said that:

"... .For the Year 2017, the entire village funds received by the village government this *Limbong* all been absorbed to any activity undertaken by the village to support the development, growth and Rural Advancement. Among them are the construction of village roads, training and strengthening of BUMDes, management of education services and wealth, management of public health services, and financing of business development . "

(Results of interview on March 11, 2018)

The statement is also in accordance with what was expressed by *Mr. Normansyah* as KAUR Village Development *Limbong Dolok Merawan* District said that:

"Village Expenditures for Village Funding is done maximally by pouring the entire Village Fund budget for all village activities for the 2017 budget period. Most of the budget is spent on rural road construction, management of education and health services, and financing business development ..."

(Results of interview on March 11, 2018)**CONCLUSION**

Supervision of Village Fund Management by BPD in *Limbong* Village is done by monitoring all income and expenditure of village cash, to support the monitoring, BPD *Limbong* Village *Dolok Merawan District* asks for Village Finance Report, both income and expenditure but in doing the monitoring are still many members Some of the BPD who do not understand what to do even know nothing about the Village Fund. In monitoring the expenditure of the Village Fund for the construction of the *Limbong* village, BPD does not conduct regular monitoring, but only at certain times and stops at the construction site there is no record or monitoring report in the supervision of the development process and only receives reports at the final stage of development , even then there are only a few members of the BPD involved.

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