

Implementation of The Supervisory Function of The Village Deliberative Body Regarding the Use of Village Funds in Sanur Kaja Village, South Denpasar District, Denpasar City

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ABSTRACT

Oversight of village fund use is a crucial aspect in promoting transparent and accountable village governance. The Village Consultative Body (BPD) plays a strategic role in carrying out this function. However, in practice, BPD oversight often faces various obstacles. This study aims to analyze the implementation of the BPD's oversight function over village funds in Sanur Kaja Village, South Denpasar District, Denpasar City, and to identify supporting and inhibiting factors in its implementation. The study used a qualitative approach, with data obtained through in-depth interviews, observation, and documentation with BPD members, village officials, and community leaders. The results indicate that the BPD faces obstacles in the form of limited human resource capacity, minimal community participation, and a weak internal oversight system. Despite this, strategic efforts have been undertaken, including increasing member capacity through training, publishing budget information, and establishing an internal oversight team. This study concludes that the implementation of the BPD's oversight function is not yet optimal, but shows positive progress towards better village governance

INTRODUCTION

Background

Village funds are a budget allocation from the State Budget (APBN) to support governance, development, and community empowerment at the village level. Since the enactment of Law No. 6 of 2014 concerning Villages, village funds are expected to improve community welfare through infrastructure development and improved basic services. Village funds are a crucial instrument for village development in Indonesia. The government has allocated significant amounts of village funds annually to improve the welfare of rural communities and reduce the disparity between rural and urban areas.

However, the large allocation of village funds requires strict oversight to prevent misuse, embezzlement, or delays in disbursement. Oversight of village funds is carried out through synergy between internal government supervisory agencies, the Village Consultative Body (BPD), external supervisory agencies such as the Supreme Audit Agency (BPK) and the Corruption Eradication Commission (KPK), and the active participation of the community.

The Village Consultative Body (BPD) is a village institution that plays a crucial role in overseeing village funds. The BPD is expected to partner with the village head in managing village funds and ensuring that they are used effectively and efficiently for the benefit of the village community.

In addition to its role in development planning, the Village Consultative Body (BPD) also has a crucial responsibility in overseeing the use of village funds. This oversight aims to ensure that village funds are managed transparently, accountably, and oriented toward the interests of the local community. However, in practice, the BPD often faces various challenges in carrying out its role as village fund supervisor. These challenges can originate both internally and externally from the BPD, such as a lack of capacity and competence among BPD members, a lack of transparency in village fund management, and pressure from certain parties with vested interests in village fund management.

Therefore, this study aims to determine the challenges and strategies of the Village Consultative Body (BPD) in overseeing village funds in Sanur Kaja Village, South Denpasar District, Denpasar City. This research is expected to contribute to the development of village fund supervision theory and practice at the village level, and can serve as a reference for the government and village institutions in improving the effectiveness of village fund supervision.

Formulation of the Problem

Based on the background that has been explained, the problem formulation in this research is:

1. How is the implementation of the Village Consultative Body (BPD)'s supervisory function regarding the use of Village Funds in Sanur Kaja Village, South Denpasar District, Denpasar City?

2. What are the supporting and inhibiting factors that influence the BPD in supervising the use of Village Funds in Sanur Kaja Village, South Denpasar District, Denpasar City?
3. What is the impact of BPD supervision on the transparency and accountability of the use of Village Funds in Sanur Kaja Village, South Denpasar District, Denpasar City?

Research Purposes

1. To analyze the implementation of the Village Consultative Body (BPD)'s supervisory function regarding the use of Village Funds in Sanur Kaja Village, South Denpasar District, Denpasar City.
2. To identify the supporting and inhibiting factors of the BPD in supervising the use of Village Funds in Sanur Kaja Village, South Denpasar District, Denpasar City.
3. To evaluate the impact of BPD supervision on transparency and accountability of Village Fund use in Sanur Kaja Village, South Denpasar District, Denpasar City.

Benefits of Research

The results of this research are expected to provide the following benefits:

1. Theoretical Uses
 - a) This research can contribute to the development of village fund supervision theory, particularly regarding the BPD's supervisory function.
 - b) This research can increase understanding of the role and function of BPD, especially in the supervisory function.
 - c) This research can contribute to the literature on village fund supervision and the role of the BPD, as well as serve as a reference for further research.
2. Practical Uses
 - a) The results of this study can be used as reference material by the Village Consultative Body and Village Head in the Village Fund monitoring process.
 - b) This research can provide useful information for village governments in managing village funds effectively and transparently.
 - c) This research can help improve the welfare of village communities through effective and transparent management of village funds.

LITERATURE REVIEW

Supervision Theory

Supervision is all activities and actions carried out to ensure that the implementation of an activity does not deviate from the plans and objectives that have been previously determined. According to Siagian (in Silalahi 2013:175) supervision is the process of observing all organizational activities to further ensure that all activities being carried out are in accordance with the previously determined plan. Supervision is the process of seeing, observing and checking both directly and indirectly regarding all activities being carried out, whether they are in accordance with the previously determined plan.

Murdick (in Fattah 2009:101) argues that supervision is a basic process that is essential, regardless of the complexity and size of an organization. He believes that this basic process consists of three stages:

1. Establishing implementation standards
2. Measurement of work performance compared to standards
3. Determine the gap between implementation and established standards and plans.

Good Governance Theory

Good governance is a concept used to describe the practices and principles of managing public affairs in a transparent, accountable, participatory, and effective manner. Good governance aims to create a government that serves the public fairly, maintains a balance between the interests of the community, the government, and the private sector, and supports sustainable development (UNDP, 1997).

According to the World Bank (1992), good governance is the exercise of political, economic, and administrative authority in managing a country. Good governance encompasses the mechanisms, processes, and institutions that enable citizens to express their interests, exercise their rights, fulfill their obligations, and resolve differences.

Good governance has several key principles that are often used as indicators for assessing governance. These principles are as follows.

1. Participation
2. Transparency
3. Accountability
4. Effectiveness and Efficiency
5. Rule of Law
6. Justice and Equality
7. Responsiveness
8. Consensus

The concept of good governance is highly relevant in the context of village government because it ensures that development planning is carried out in an

inclusive, transparent, and accountable manner. In this regard, the Village Consultative Body (BPD) acts as a community representative body that bridges the interests of village residents with the village government. The principles of good governance are implemented through mechanisms such as Village Deliberations (Musdes), budget oversight, and reporting on development outcomes.

Village Financial Management Theory

According to Home Affairs Ministerial Regulation Number 20 of 2018, village finances are everything that can be valued in money to implement village rights and obligations. According to Nafidah and Anisa (2017), village financial management encompasses all activities, from planning to financial accountability, implemented using the principles of transparency, accountability, and participation, and conducted in an orderly and disciplined budget. In practice, village financial management is carried out using a cash basis, where transactions are recorded when cash enters or leaves the village cash account.

According to Home Affairs Ministerial Regulation Number 20 of 2018, the Village Budget (APBDes) is an annual financial plan prepared by the village government. Furthermore, according to Astuty and Hany Fanida (2018), the Village Budget (APB Desa) is an annual village financial plan based on village regulations regarding revenue and expenditure projections as sources of funding for village development activities. The structure of the APBDes consists of:

1. Village Income
2. Village Shopping
3. Village Financing

Policy Implementation Theory

Policy implementation is the stage of the policy process immediately following the enactment of a law. As stated by Ripley and Franklin (in Winarno 2007:145), policy implementation is what occurs after a law is enacted that authorizes a program, policy, benefit, or tangible output. The success of policy implementation is determined by many variables or factors, and each of these variables is interconnected (George C. Edwards III 1980). In Edwards III's view, policy implementation is influenced by four variables:

1. Communication

This relates to how a policy is communicated to the target group. In this policy communication, there are three things that need to be considered, namely: (1) transmission, (2) clarity, and (3) consistency.

2. Resource

Resources are essential to support policy implementation. These resources must include staff, information, authority, and facilities.

3. Disposition

This is the attitude possessed by policy implementers. Commitment, honesty, communication, intelligence, and a democratic attitude are required.

4. Bureaucratic Structure

Organizations provide simple maps to show established formal interactions. Within this organizational structure, SOPs (Standard Operating Procedures) and fragmentation, the distribution of responsibilities, play a crucial role, leading to coordination.

Hill and Hupe (2002) understand policy implementation as what happens between policy expectations and policy outcomes. Implementation is what is done based on decisions that have been made. In this case, there are two parties involved: the formulator or decision-maker and the implementer. The question that arises is whether the formulator and implementer can integrate as policy actors. The next question is whether the formulator has the legitimacy to make decisions or plays a greater role than the implementer. If not, Hill and Hupe (2002) doubt whether policy implementation can run smoothly. This is justified, because implementation follows the policies formulated based on the paradigms believed by the policy makers.

Village Consultative Body Concept

The Village Consultative Body (BPD) is one of the organs that carries out village government functions. This organ is the organizer of village deliberations. Law Number 6 of 2014 concerning Villages, Article 1 number 4 states that the BPD, or otherwise referred to as it is, is an institution that carries out government functions whose members are representatives of the village population based on regional representation and are determined democratically. The material regarding the BPD regulated in this Law includes its functions, membership, rights and obligations, prohibitions, and decision-making mechanisms.

In the Minister of Home Affairs Regulation Number 110 of 2016 concerning the Village Consultative Body, it is stated that the number of BPD members is set at 5 to 9 people depending on the village population, taking into account female representation. The term of BPD membership is 6 (six) years, calculated from the date of the oath/promise taking until the oath/promise taking of the next term of service.

According to Law Number 6 of 2014 concerning Villages, Article 55, the Village Consultative Body has the following functions.

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

METHODOLOGY

Research Approach

This research uses a qualitative approach. A qualitative approach was chosen because it aims to understand phenomena in depth within a specific context. As explained by Creswell (2014), this approach also provides flexibility in data collection through methods such as in-depth interviews, direct observation, and document analysis. Thus, a qualitative approach supports in-depth exploration of the phenomena that are the focus of the research.

Data source

Source The data used in this study consists of:

- a. Primary data sources, namely in the form of observation data and direct interviews from first persons/sources such as academics, the Sanur Kaja Village BPD, village officials, and community leaders.
- b. Secondary data sources, namely from people or second sources such as; taken from library materials in the form of books, papers, archives, documents, articles, notes, and so on that are related to this research.

Data Collection Technique

Technique Which used to collect data in this study include:

1. Observation

Direct observation was conducted to gain a deeper understanding of the interactions and dynamics occurring in the field. This technique allowed researchers to directly observe how the BPD, village government, and community members played a role in the village fund oversight process.

2. Interview

In-depth interviews were conducted to obtain primary data relevant to the research focus. The interviews were semi-structured, allowing flexibility in gathering information from the informants. This technique was chosen because it can reveal the informants' perspectives, experiences, and subjective interpretations of the implementation of the BPD's role.

3. Documentation Study

Documentation is the collection of documents used to supplement data obtained from interviews and observations. Documentary data provides objective and factual evidence relevant to the research focus.

Data Analysis Techniques

Data analysis is the effort to systematically search for and organize the results of observations, interviews, and other findings to improve the researcher's understanding of the case being studied and present them in findings for others (Muhadjir 2000). Meanwhile, according to Moleong (2002), data analysis is the process of measuring the sequence of data, organizing it into a pattern, category, and basic description. This implies that in its implementation, data analysis must

be carried out from the beginning of data collection in the field, this needs to be done intensively so that all data in the field is collected.

In this study, the author conducted data analysis using the Miles & Huberman (1992) method, namely:

- a. Conducting data reduction. Data reduction is defined as the process of selecting, focusing on simplifying, abstracting, and transforming raw data that emerges from written field notes. Data reduction continues throughout a qualitative research project.
- b. Data presentation. Miles & Huberman define a presentation as a collection of organized information that allows for drawing conclusions and taking action. They believe that better presentations are a key tool for valid qualitative analysis, including various types of matrices, graphs, networks, and charts.
- c. Drawing conclusions. Drawing conclusions, according to Miles & Huberman, is only one part of the overall configuration. Conclusions are also verified during the course of the research. This verification may be as brief as a second thought that crosses the analyst's (researcher's) mind while writing, a review of field notes, or it may be as thorough and laborious as peer review and exchange to develop intersubjective agreement, or extensive efforts to replicate a finding in another data set.

RESULTS AND DISCUSSION

Overview of Sanur Kaja Village

Sanur Kaja Village is located in South Denpasar District, approximately 15 kilometers east of the capital city of Denpasar. Sanur Kaja Village has a sea to its east with its beaches that have become famous as an attraction for international and domestic tourists. Sanur Kaja Village is directly bordered by Kesiman Petilan to the north, the Badung Strait to the east, Sanur Village to the south, and Renon Village to the west. The total area of Sanur Kaja Village is 269 hectares, most of which is a residential area and a tourism area as well as supporting tourism trade located in the working area of South Denpasar District, Denpasar City.

Sanur Kaja Village has a tropical maritime climate influenced by monsoon winds, with dry and rainy seasons alternating with transitional seasons. The average temperature in Sanur Kaja Village is 19-34°C, with an average annual rainfall of 2,000-3,000 mm. The population is predominantly Balinese Hindu, but there are also immigrants from outside Bali who settle for work or business in tourism and trade.

In terms of infrastructure, Sanur Kaja Village has good road access, educational facilities such as kindergarten, elementary, and junior high schools, and health services such as a community health center (Puskesmas) and integrated health post (Posyandu). The drainage and sanitation systems are generally adequate, although some areas remain prone to flooding during the

rainy season. Village administrative services have begun a digital transformation, allowing residents to access online correspondence through an integrated village information system.

Implementation of the BPD's Supervisory Function in Sanur Kaja Village

The Village Consultative Body (BPD) is a village government institution that serves as a strategic partner for the village head in realizing good village governance. In Indonesia, the BPD's oversight function is legally regulated in Law Number 6 of 2014 concerning Villages, which emphasizes the BPD's position as an institution that embodies democracy at the village level. The BPD's oversight function is not only administrative, but also social and political, encompassing active involvement in overseeing the village head's performance and overall governance.

The supervisory function of the BPD is normatively explained in Article 55 of Law Number 6 of 2014 which states that the BPD has three main functions, namely:

1. Discuss and agree on draft village regulations with the village head.
2. Accommodating and channeling the aspirations of village communities.
3. Supervise the performance of the village head.

This supervisory function was then reaffirmed in Home Affairs Ministerial Regulation Number 110 of 2016 concerning BPD, specifically in Articles 31 to 34, which state the mechanism for implementing the supervisory function, including the BPD's right to obtain information and provide input on the implementation of village government policies.

Implementation Analysis Using the Edward III Model

To understand the extent to which the Village Consultative Body (BPD)'s oversight function has been effectively implemented in Sanur Kaja Village, we used Edward III's policy implementation theory approach. This model emphasizes that the success of policy implementation is determined by four key variables: communication, resources, the disposition or attitude of implementers, and bureaucratic structure. These four variables will be analyzed to measure the effectiveness of BPD oversight of governance and village fund management in Sanur Kaja Village.

1. Communication

Communication is a crucial variable in policy implementation because it concerns how information, instructions, and policies are conveyed from decision-makers to policy implementers in the field. In the context of the Sanur Kaja Village Consultative Body (BPD), communication between the BPD and the village government continues to face various obstacles. Interviews revealed that information regarding village activities, particularly budgets and program implementation, is often delivered verbally and is limited. This contributes to a

lack of understanding by the BPD regarding the substance of programs being implemented or planned.

2. Resource

The second variable analyzed was resources, including human resources (HR), budget, and supporting facilities. Effective oversight cannot be supported by adequate capacity and resource availability. In Sanur Kaja Village, BPD members generally come from diverse backgrounds, but most lack technical expertise in village financial management, development planning, or regulatory aspects.

3. Disposition

Disposition refers to the attitude, commitment, and willingness of the implementers in carrying out their duties. In the case of Sanur Kaja Village, research results indicate that there is variation in the commitment of BPD members to implementing their oversight function. Some members demonstrate initiative and courage in voicing community interests and criticizing village policies deemed inappropriate. However, others tend to be passive due to family ties with the village head, social pressure, or a reluctance to engage in conflict.

4. Bureaucracy

Bureaucratic structure is an aspect related to work systems, role allocation, reporting mechanisms, and the existence of internal regulations. The institutional structure of the Village Consultative Body (BPD) in Sanur Kaja Village is quite optimal. The internal administration system is well-documented, and BPD activities are carried out systematically. Meeting agendas are always scheduled regularly, and meeting minutes are always documented in official documents.

Supporting and Inhibiting Factors That Influence the Supervisory Function of The BPD In Sanur Kaja Village

In the context of village governance, the theory of good governance serves as an important foundation for assessing the effectiveness of the Village Consultative Body's (BPD) oversight function. This theory emphasizes key principles such as participation, accountability, transparency, effectiveness, efficiency, law enforcement, responsiveness, and inclusiveness in governance. The oversight function carried out by the BPD is an integral part of efforts to realize democratic and accountable village governance. Based on field research in Sanur Kaja Village, several supporting and inhibiting factors were identified that can be analyzed from the perspective of good governance principles, as follows:

1. Supporting Factors for the BPD's Supervisory Function Based on the Principles of Good Governance

- a. Transparency
- b. Community Participation
- c. Accountability

- d. Village Government Responsiveness
 - e. Representative BPD Institution
2. Factors Inhibiting the BPD's Supervisory Function Based on the Principles of Good Governance
 - a. Lack of Technical Capacity of BPD Members
 - b. Operational Budget Limitations
 - c. Local Social and Political Dominance

Based on good governance theory, it can be concluded that the implementation of the BPD's oversight function in Sanur Kaja Village demonstrates a combination of potential and challenges. On the one hand, information transparency, community participation, and the responsiveness of the village head are strengths in supporting oversight. However, on the other hand, limited capacity, budget, and socio-political resistance pose significant obstacles. Therefore, strengthening good governance must be carried out comprehensively by strengthening transparency systems, increasing the technical capacity of BPD members, and systematically expanding the space for community participation and control.

Evaluation Of BPD's Supervisory Function

The CIPP evaluation model developed by Daniel L. Stufflebeam is used as an approach to assess the effectiveness of a program or activity from four main dimensions: Context, Input, Process, and Product. In the context of this research, the CIPP model is used to evaluate the BPD's oversight function in managing village funds in Sanur Kaja Village.

1. Context Evaluation

The context evaluation aims to understand the background, needs, and issues underlying the implementation of the BPD's oversight function. Based on observations and interviews, it was found that Sanur Kaja Village has a relatively high level of community participation and a strong commitment to good governance. The BPD's role as a supervisory institution is regulated by Law No. 6 of 2014 and Home Affairs Ministerial Regulation No. 110 of 2016, which provide a strong legal basis for the implementation of oversight.

2. Input Evaluation

The input evaluation includes an assessment of the resources, strategies, and planning used to support the implementation of the oversight function. In terms of human resources, the Sanur Kaja Village BPD has members from various social backgrounds and hamlets, thus representing the diversity of the community.

3. Process Evaluation

The process evaluation covers the implementation and mechanisms of the oversight function in the field. Based on field data, the BPD's oversight function

in Sanur Kaja Village is implemented through: Village deliberations (musdes), Supervision of the physical implementation of development activities, Receiving community reports, Submitting verbal recommendations to the village head.

4. Evaluation of Results

The evaluation of the results covers the impact or changes resulting from the BPD's oversight function. Some positive outcomes that can be identified include: corrections to several village development activities that did not meet the budget, increased community involvement in oversight through village forums, and increased awareness among village officials to be more open to the BPD.

Impact of BPD's Supervisory Function

The oversight function carried out by the Village Consultative Body (BPD) in Sanur Kaja Village has made a significant contribution to village governance. Through its role in overseeing the implementation of village policies, budget management, and development implementation, the BPD has encouraged the creation of a more transparent, accountable, and participatory village government. The impacts of this oversight function can be identified in more detail below.

1. Increasing Transparency in Village Financial Management
2. Strengthening Village Government Accountability
3. Increasing Community Participation in Village Government
4. The Emergence of Political Dynamics and Institutional Tensions

Based on the above description, it can be concluded that the oversight function carried out by the BPD in Sanur Kaja Village has had a significant positive impact on village governance. Active and participatory oversight encourages more transparent and accountable governance and increases community participation in village development. On the other hand, increasingly intensive oversight also gives rise to complex institutional dynamics, such as the potential for tension between the BPD and the village government, particularly when differing perspectives arise.

CONCLUSIONS AND RECOMMENDATIONS

Conclusion

The implementation of the BPD's supervisory function in Sanur Kaja Village, based on Edward III's theory, is influenced by communication, resources, disposition, and bureaucratic structure. Communication between implementers remains informal and not fully structured. Human resources and supporting facilities for the BPD are limited, including the lack of a permanent secretariat. The disposition of BPD members demonstrates a strong willingness, but still requires capacity building. The existing bureaucratic structure does not fully support the BPD's institutional work, necessitating regulatory strengthening and more systematic technical support.

Based on the theory of good governance, the effectiveness of the BPD's oversight function in Sanur Kaja Village is influenced by the level of transparency, participation, and accountability in village governance. Transparency has begun to be implemented in some aspects of the budget, although not yet comprehensively. Community participation through village deliberation forums is considered good, but it is not yet consistent as an oversight mechanism. Village government accountability has shown progress, although it is not yet supported by a robust data-based evaluation and reporting system. These three principles are the main factors that both support and challenge the effectiveness of BPD oversight.

An evaluation of the supervision conducted by the Village Consultative Body (BPD) shows significant positive impacts, such as increased transparency in village financial management, increased community participation in village deliberations, and increased accountability in development implementation. However, suboptimal supervision also has negative impacts, such as uneven oversight of physical activities and a lack of systematic documentation. Therefore, improving the quality of supervision requires stronger institutional support and continuous human resource capacity building.

Recommendations

Based on the research findings on the implementation of the BPD's oversight function in Sanur Kaja Village, the author recommends that the village government and related parties seriously consider improving the BPD's human resource capacity. Most BPD members lack adequate technical competency in budget oversight, development planning, and understanding village regulations. Therefore, ongoing training and mentoring are needed in the form of workshops, thematic training, and technical guidance tailored to the local context and needs.

Furthermore, strengthening the BPD (Regional Consultative Body) is crucial for optimal oversight. Currently, the Sanur Kaja Village BPD lacks a permanent secretariat or adequate working facilities. Therefore, the village government needs to allocate a specific budget within the Village Budget

(APBDes) for the procurement of a secretariat, work equipment, and logistical support necessary for the BPD to ensure its administrative and documentation functions run smoothly.

From an institutional perspective, a more formal and systematic communication system needs to be established between the BPD and the village government. Regular meetings with clear agendas, documented minutes, and open reporting will help foster a collaborative and professional work environment. Good communication is also essential for preventing conflicts of authority and increasing public trust in village government institutions.

Furthermore, community participation in village oversight needs to be further empowered. The Village Consultative Body (BPD) is expected to not only represent the community's voice in deliberation forums, but also to encourage villagers to actively participate in monitoring development activities, submitting their aspirations, and reporting suspected irregularities. To support this, the BPD can utilize village information media such as information boards, social media, and digital village service applications.

Finally, city and provincial governments are expected to formulate supporting policies that strengthen the BPD's position as a supervisory institution. This can be achieved through technical regulations, incentives, and periodic external oversight of BPD performance. With strong cross-sectoral support, the BPD is expected to be able to fulfill its role as a democratic supervisory institution with a strategic function in achieving transparency, accountability, and the well-being of village communities.

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