



Relationship between the Village Government and the Village Consultative Body in the Formulation of the APBdes in Sidoraharjo Village, Kedamean District, Gresik Regency

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Abstract. *This study aims to describe and analyze: the relationship between the village government and the village consultative body (BPD) in the formulation of the APBDes and the obstacles faced by the village government and the village consultative body in the formulation of the APBDes in the village. The data analysis technique in the study uses a technique developed by McNabb (2002), namely Grouping the data according to key constructs, identifying bases for interpretation, developing generalizations from the data, Testing Alternative interpretations and Forming and/or refining generalizable theory from case study. The results of the study showed. The relationship between the Village Government and BPD in the formulation of the Village Revenue and Expenditure Budget in Sidoraharjo Village, Kedamean District, Gresik Regency is a partnership. Each institution carries out its roles and functions in accordance with Gresik Regent Regulation Number 25 of 2024, Law Number 22 of 1999 and Law Number 23 of 2014. This relationship between the implementation of the legislative function of formulating the village budget and expenditure by the BPD and the Sidoraharjo Village Government has been carried out and in accordance with the Laws and Regulations and the correct stages. The authority of the BPD and the Village Government is to discuss the draft budget and village expenditure in accordance with the stages of the stages, namely the initiation stage, the socio-political stage, and the juridical stage. The implementation of coordination in the formulation of the village budget and expenditure by the BPD and the Sidoraharjo Village Government has been carried out and in accordance with the Laws and Regulations and the correct stages. The Village Government and BPD have carried out their respective wars through the preparation stage, making budget plans and ratification carried out together. The Village Consultative Body (BPD) has carried out its supervisory function by supervising all actions taken by the Village Executive on the implementation of the village budget and expenditure Obstacles faced by the Village Government and BPD in the process of formulating the village revenue and expenditure budget include: Internal obstacles are human resources (human resources) that are not qualified in the economic field External obstacles are the lack of technical guidance from the Regional Government, especially in the field of legislation.*

Keywords: *Village Government, Revenue and Expenditure Budget, Consultative Body.*

1. INTRODUCTION

The autonomy policy regulated in Law Number 32 of 2005 which has been replaced and perfected through Law Number 23 of 2014 concerning Regional Government, is basically the authority of autonomous regions to regulate and manage the interests of local communities according to their own initiative based on the aspirations of the community in accordance with laws and regulations. Through an autonomy approach, the implementation of government and development activities in the regions will run more effectively and efficiently because of the closeness between government institutions (regional executives) and the community (local residents), so that all development activities in the regions have been designed based on needs sourced from the aspirations of the local community. Along with the rolling out of reform and democratization, the implementation of Village Government has also undergone more or less

changes. One of them is the establishment of a Village Representative Institution in the form of a Village Consultative Body (BPD) as a replacement for the Village Consultative Body. In its development, the Village Consultative Institution is considered to be no longer able to accommodate and channel the aspirations of the community.

Since the enactment of Law No. 23 of 2014 concerning Regional Government, which also regulates Village government and BPD as well as the stipulation of Government Regulation No. 72 of 2005 concerning Villages, the Regional Regulations that regulate the guidelines for the formation of BPD are also adjusted to the Government Regulation. The legal product provides a wide autonomous space for villages to manage their own village households based on the existing village potential. BPD as a representation of the village community is one of the elements in village government (Law No. 32 of 2004 and Law No. 72 of 2005).

In the implementation of government at the village level, BPD has the authority, among others, to discuss draft village regulations with the Village Head, to carry out supervision over the implementation of village regulations and Village Head regulations, to propose the appointment and dismissal of Village Heads, to form a committee to elect the Village Head and then to explore, accommodate, collect, formulate and channel the aspirations of the community. With this authority, the normative BPD can create a prosperous life for the village community in realizing the aspirations that are infiltrated from the community through village regulations. The existence of BPD for the village community is very important so that on the shoulders of BPD members the hope of the village community has been hung in order to bring them in a better state.

BPD is one of the elements in village government, the existence of BPD in village government is proof of community involvement in the field of government administration. During the New Order period, community involvement in the implementation of village government was carried out through the establishment of Village Consultative Institutions (LMD) and Village Community Resilience Institutions (LKMD). However, the institution does not function proportionally, only functioning as the right hand of the Village Head. Community participation is low and the government is not democratic. This is evidenced by the power of the Village Head which can be said to be analogous to the power of a dictator or absolute king, so that the community is not free to channel their aspirations.

As a consequence of the determination of authority attached to the village, the village has the authority (regulating, managing and being responsible) to draft village regulations. Village regulations are prepared by the Village Head and BPD as a policy and legal framework for the implementation of government and village development. The preparation of village regulations

is an elaboration of the various authorities owned by the village, of course based on the needs and conditions of the local village, and refers to higher laws and regulations. As a legal product, village regulations must not contradict higher regulations and must not harm the public interest. As a political product, village regulations are drafted democratically and participatory, namely the process of drafting them involves community participation. The community has the right to propose or provide input to the BPD and the Village Head in the process of drafting Village regulations.

The facilitation of the district government in the preparation of village regulations is very necessary to facilitate and build the capacity of the village government to prepare good village regulations. District supervision of village regulations is very necessary so that the village regulation continues to run in accordance with legal norms, namely not deviating from the above regulations and not harming the public interest. Supervision can be in the form of preventive (consultation process before the Raperdes is ratified into a Perdes) and repressive (canceling conflicting regulations). After the village regulations are formally determined by the village head and BPD, the next stage is the implementation of the village regulation which is the responsibility of the village head. BPD has the right to supervise and evaluate the implementation of village regulations. The community also has the right to monitor and evaluate in a participatory manner the implementation of the regulation (https://kedesa.id/id_ID).

The relationship between BPD and the village government is a partner, meaning that BPD and the village head must be able to work together in determining village regulations and APBDes. BPD has a consultative duty with the village head to formulate and determine policies in implementing government and village development, besides that BPD is also obliged to help facilitate the implementation of village head duties. Given that BPD and the village head are in equal positions, the BPD and the village head should not knock each other down but must be able to improve the implementation of coordination in order to realize steady cooperation in the development implementation process which is a manifestation of village regulations.

The partner relationship between BPD and the village government is more appropriate in terms of making village regulations. Of course, there must be an agreement between the maker and the implementer, because after all, a regulation is not only black on white, but must be realized in its implementation. When the Village Head feels unable to carry out and feels that he has not approved the village regulations that have been set by the BPD, for example, the BPD has the responsibility to think about the next process.

The problem that most often arises in every village, because it is indeed the substance of the existence of the BPD itself is the issue of representation. The importance of the origin of the representatives of each BPD member actually wants to be associated with the guarantee that the decisions or regulations that will be made by the BPD do not deviate from the aspirations of the community. The basic principles of this representative system are:

1. BPD members are not functional positions, but political positions, therefore the most important requirement as a BPD member is to be truly trusted by the owner.
2. BPD members must clearly represent whose interests. This principle can be used as a handle so that in its technical implementation it has a classy direction

In realizing good governance, it is necessary to build comprehensive and mutually reinforcing participation between BPD and village governments. The importance of realizing good governance is because during the New Order period at the village level only good government was developed and did not include community participation so that transparency to the community did not exist.

Broadly speaking, it can be explained that village regulations, including the APBDes, are set by the Village Head together with the BPD. Village regulations are formed in the context of implementing village government. Village regulations are a further elaboration of higher laws and regulations by taking into account the socio-cultural conditions of the local village community. Village regulations are prohibited from being contrary to the public interest and/or higher laws and regulations. On the other hand, the relationship between the village government and BPD in the formulation of the village revenue and expenditure budget (APBDes) is very much needed for its role which will later determine the allocation of village funds (ADD) for the interests and needs of better village development. Therefore, the formulation of the APBDes in Sidoraharjo village must be clear, so that the community is right in channeling their desires and aspirations to the village government and the local BPD.

He explained that in this case, Gresik Regency is a regency located in the province of East Java and is in the territory of the Unitary State of the Republic of Indonesia. Like other regions in Indonesia, the people of Gresik have a variety of advantages that decorate the lives of the local community. In Gresik language, it uses three languages, namely, Indonesian, Javanese, and Madura. Various aspects can be used as advantages of Gresik from other regions, namely, producers of rice, corn, chili, mango, banana, turmeric, shrimp, and freshwater fish. With this diversity, a Village Requirement Agency Relationship is needed that is able to bring these advantages into an advancement that can help in the implementation of village government. Sidoraharjo Village as one of the villages located in Kedamean District, Gresik

Regency, East Java, is a village that also has a legislative institution at the village level which of course is a very important organ for the village community in channeling their aspirations. The village community hopes that the BPD will be able to play its role optimally to carry out development in the local village, especially in planning a budget for the needs of the village, it is needed because every activity in the village requires budget support from the central government.

Based on this, this study aims to more broadly describe and analyze the relationship between the village government and the village consultative body (BPD) in the formulation of the APBDes in Sidoraharjo Village, Kedamean District, Gresik Regency and what are the obstacles faced by the village government and the village consultative body in the formulation of the APBDes in the village.

2. THEORETICAL STUDIES

According to Bintarto (1983), the village is said to be the result of a combination of the activities of a group of people and their environment. This combination is contained in its appearance on the earth's surface, which comes from none other than physiographic, social, economic, political and cultural components that interact with each other. Its physical characteristics are characterized by uncrowded settlements, scarce means of transportation, the use of land as rice fields, other cheerfulness in the form of very close family ties and community mutual cooperation behavior becoming dominant (Raldi, 1997).

Then the village is also a legal community unit that has an original structure based on special rights of origin. The basis of thinking in village government is diversity, participation, original autonomy, democratization and community empowerment (Widjaja, 2003). A village is also an area occupied by a number of residents as a community unit, including a legal community unit that has a direct government organization under the sub-district head and has the right to organize its own household in the bond of the Unitary State of the Republic of Indonesia (Syafiie, 2006).

A village is a legal community unit that has territorial boundaries that are authorized to regulate and manage the interests of the local community, based on local origins and customs that are recognized and respected in the government system of the Unitary State of the Republic of Indonesia (Law No. 23 of 2014). A village is an area where residents know each other, live together, have the same customs, and have their own procedures in regulating the lives of their people. Villages are the vanguard of the government system of the Republic of Indonesia whose existence is the spearhead of the implementation of democratic life in the regions. The role of

the village community is actually a mirror of the extent to which democratic rules are applied in the Village Government as well as the spearhead of the implementation of democratic life for every citizen.

Meanwhile, in the Indonesian government system, village government is also known where in its development the village is still known in governance in Indonesia as the lowest level of government and is the spearhead of government and regulated in laws and regulations.

Village/Clan Government through Law No. 3/2024 concerning Village Government. This law aims to standardize the name, form, arrangement and position of the Village Government. This law regulates the Village in terms of its government which is different from the Village/Clan Government at the beginning of the colonial period which regulates the government and customs. Thus, the Village Government based on this law does not have the right to regulate in the field of customary rights or territorial rights.

The duties, authority, and scope of government are to organize their own households and are the organizers and main responsible persons in the fields of government, development and community in the context of the implementation of Village Government, Village Government Affairs including the development of peace and order in accordance with applicable laws and regulations and to foster and develop the spirit of mutual cooperation as the main joint of the implementation of Village Government (Wijaya, 2002)

In the first part of Chapter XVIII concerning Villages, Law No. 23/2014 contains about the formation, abolition and/or merger of villages. Villages can be formed, deleted, and/or merged by paying attention to their origins on the initiative of the village community with the approval of the district government and the DPRD. The term village in this case is adjusted to the social and cultural conditions of the local community such as Nagari, Kampung, Huta, Bori and Marga. Meanwhile, what is meant by origins is as referred to in article 18 of the 1945 Constitution and its explanation. In the formation, abolition and/or merger of the Village is stipulated by Regional Regulation. As a consideration in the formation, abolition and/or merger of villages, attention should be paid to the area of the village, the number of population, socio-culture, the potential of the village and others.

According to Government Regulation Number 72 of 2005, village government is the implementation of government affairs by the Village Government and the Village Consultative Body in regulating and managing the interests of the local community based on local origins and customs that are recognized and respected in the government system of the Unitary State of the Republic of Indonesia. According to Government Regulation Number 72 of 2005, the

village government is the Village Head and Village Apparatus as an element of the village government organizer.

In carrying out their duties in accordance with government regulations, the village head together with the Village Consultative Body (BPD) is assisted by village officials. For the smooth implementation of government effectively and successfully in accordance with the goals of village development, ability, intelligence, skills in addition to other administrative requirements are needed. The requirement as a candidate for village head is a villager who is a citizen of the Republic of Indonesia, this is in accordance with Law Number 23 of 2014.

The working relationship between the village head and the BPD is carried out through the understanding and position, duties and functions as well as the ability to carry out these duties and functions. The duties and functions of the village head in Law No. 23 of 2014 do not detail what are their duties and functions, but emphasize that they should be further regulated by the Regency/City Regional Regulation based on the BPD Government Regulation whose members are representatives of the villagers determined by deliberation and consensus, the function of establishing the village regulation with the village head, accommodating and channeling the aspirations of the community.

The Village Consultative Body (BPD) is an element of the institution in the implementation of village government. The role of BPD is very important, because it is the element of the institution closest to the community. Therefore, in accordance with the purpose of the establishment of the BPD, it is hoped that a good democratic process can be realized starting from the smallest government system, namely the village. The Village Consultative Body (BPD) is an institution that embodies democracy in the implementation of village government.

BPD is a form of representative government in the village. According to Ndraha in the book Napitupulu (2007) explained that the concept of representative government can be explained from the concept of Governance relationship, namely the occurrence of government relations is explained through various approaches, ranging from parliamentary approaches, political science, sociology, and anthropology.

Representative government is an institution that plays an active role in carrying out its duties as a liaison between the community and the village government so that development can be carried out together. This is in line with Napitupulu (2007) who stated that the essence of the concept of representative government is "the people together form the state and fill state positions and arrange a system of government through a certain electoral mechanism.

3. RESEARCH METHODS

Based on the goal to be achieved in the research, which is to be able to describe and analyze the results of the research in a complete and in-depth manner, the type of research used is qualitative research. Data collection techniques in this study include: Interviews, Observations, Documentation and literature studies. The informants in the study included the Chairman of the BPD (Village Consultative Body), the Deputy Chairman of the BPD, the Village Head and the Village Secretary. The data analysis technique in the study uses techniques developed by McNabb (2002), namely Grouping the data according to key constructs, Identifying bases for interpretation, Developing generalizations from the data, Testing Alternative interpretations and Forming and/ or refining generalizable theory from case study.

4. RESULTS AND DISCUSSION

a. Relationship between the Village Government and the Village Consultative Body (BPD) in the Formulation of the APBdes

1) Functions of BPD and Village Apparatus in the Formulation of Village Budget and Expenditure

The conception of the Village Representative Body as desired by Law Number 22 of 1999 is to provide a strong control function to the Village Head. In addition, the introduction of the Village Representative Body is to introduce the existence of a legislative institution, and has legislative authorities in general in the Village. This is different from Law Number 23 of 2014. The Village Representative Body, which was originally expected to carry out the check and balance function in the village, has been reduced in its role. In the village, based on this law, there is no longer a representative institution, what exists is a village consultative institution called the Village Consultative Body.

The presence of the Village Consultative Body (BPD) in the Village Government with its various functions and authorities is expected to be able to realize a check and balance system in the implementation of Village Government. However, on the other hand, the presence of the Village Consultative Body (BPD) has also caused various problems at the village level, especially those related to the working relationship between the Village Consultative Body (BPD) and the Village Head which is regulated based on nomenclature rules. The main function of the BPD is in accordance with the Gresik Regency Regent Regulation Gresik Regent Regulation Number 25 of 2024. This regulation regulates the governance of the implementation of BPD's duties and functions. In the implementation of the function of the Village Consultative

Body (BPD) as a Village legislative body and a forum for community aspirations, it is hoped that it can be achieved properly and effectively. In other words, the Village Government and the Village Consultative Body (BPD) can synergize well in organizing the government, of course, with the support of the community.

This shows that the BPD in Sidoraharjo Village, Kedamean District, Gresik Regency in carrying out the government in the village has a function that appears to be in the supervision of the process of formulating the village revenue and expenditure budget, the Village Government in determining all forms of Sidoraharjo Village Village Regulations always asks for approval from the BPD both from the Chairman of the BPD and from the members of the BPD, be it the issue of Sidoraharjo Village governance, Village Expenditure Revenue Budget, as well as problems related to the Sidoraharjo Village Government. The aspirations absorbed from the community by BPD are carried out through mechanisms or methods; Direct submission to BPD and Submission through citizen forums.

In carrying out its functions, BPD discusses the draft village regulations with village heads, especially the formulation of the APBDes, excavating, accommodating, collecting, formulating and channeling the aspirations of the community in the formulation of the APBDes. The Village Consultative Body is to establish Village Regulations with the Village Head, accommodate and channel the aspirations of the community, therefore BPD as a Consultative Body that comes from the village community, in addition to carrying out its function as a bridge between the village head and the village community, must also carry out its main function, namely the function of representation.

Village budget and expenditure are the allocation of village expenditures and revenues used for village development. The relationship between village officials and BPD in the formulation of the Village Budget is a partnership. At the beginning of each new fiscal year, village heads and BPDs must make APBDes, which contain the village government's work program in one budget year. The draft APBDes was prepared by the village head, then in a meeting with the BPD, the draft was discussed. In the discussion meeting on the draft APBDes, BPD also provided input into the draft APBDes.

The draft APBDes that have been approved by the BPD are determined by the village head to become the APBDes. The determination of the APBDes is carried out by the village head every year with village regulations no later than one month after the district APBD is determined. The APBDes is declared valid if, in addition to receiving the approval of the BPD and stipulated by village regulations, it must also be promulgated in the village gazette by the village secretary. The APBDes that have been determined by the village head and BPD can

only be implemented after the Village Head's Decree on the implementation of village regulations regarding the village budget. For the budget year, the Village Head does not issue a Decree as the basis for the implementation of the APBDes and the implementation of the government work program is not based on the program prepared in the APBDes but refers to the program prepared in the "White Book". No later than three months after the end of the village budget year, the village head must make an accountability report on the implementation of the APBDes. The accountability report made by the village head is based on the accountability report made by the village treasurer, as contained in the village administration book, especially the general cash book and the auxiliary cash book. The accountability report on the implementation of the APBDes must be submitted by the village head to the regent with a copy to the sub-district head. However, before the accountability report is submitted to the regent, the village head must first show it to the BPD, and after the report is received by the BPD, in the sense that the BPD approves the accountability report, then the accountability report can be submitted to the regent.

The implementation of the legislative function of formulating the village budget and expenditure by the BPD and the Sidoraharjo Village Government has indeed been carried out and in accordance with the Laws and Regulations and the correct stages. BPD in carrying out its legislative functions is inseparable from the support of human resources, facilities and infrastructure resources, financial resources and facilities from a higher government, in this case the Regional Government. Thus, if the condition of these resources is inadequate, it is certain that there will be obstacles which in this case are referred to as obstacles.

2) Authority of BPD and Village Officials in the Formulation of Village Budget and Expenditure

Regarding the formulation of the village budget and expenditure, the authority of the BPD is to discuss the draft of the village budget and expenditure, carry out supervision of the implementation of the village budget and expenditure, excavate and accommodate, collect and formulate the village expenditure budget. The implementation of legislation by the BPD in the formulation of the village budget and expenditure through the preparation stage, making the draft and discussing and ratifying it together with the village head. In the formulation of the village budget and expenditure, the earliest stage is the initiation or idea from the Village Head or from the BPD.

The findings of the research show that at this stage, the initiation or idea of formulating the village expenditure budget comes from the Head of Sidoraharjo Village compared to the BPD. BPD as representatives of the village community who are active in absorbing and

accommodating the aspirations of the community. The role of each BPD member is required to actively voice the aspirations of the village community, because BPD members are representatives of the community so that later the resulting policies can be wise and wise for all parties and do not cause unrest or burden to the community that is biased to disrupt the stability of the Village Government.

After the Village Budget Formulation was accepted by the Sidoraharjo Village Government, then BPD held a joint meeting to discuss the Village Expenditure Budget and could be attended by community institutions, community leaders, and related parties. This meeting is valid if it is attended by at least 2/3 of the number of BPD members and village heads. This meeting is invalid if it does not meet the quorum of the number of BPD members, then the chairman of the BPD can determine the next meeting, which is a maximum of three days after the first meeting.

The Juridical Stage is the final stage of the stages of formulating the village revenue and expenditure budget, which is the stage where the materials are prepared into the Village Revenue and Expenditure Budget to be determined. The draft formulation of the village expenditure budget that has been discussed is determined to be the Village Revenue and Expenditure Budget and signed by the village head, and attached to the attendance list of meeting participants.

The Sidoraharjo Village Government accepts back the Village Revenue and Expenditure Budget Formulation discussed by the BPD, the next step is for the Village Head to determine the Village Revenue and Expenditure Budget Formulation to be the Village Revenue and Expenditure Budget. In order for residents to know about the Village Revenue and Expenditure Budget, socialization is held through RT meetings or at the time of the meeting, residents invite one of the BPD members in their area or the Head of Field to give an explanation about the Village Revenue and Expenditure Budget.

3) Coordination of BPD and Village Officials in the Formulation of Village Budget and Expenditure

After the Village Budget and Expenditure Draft is received by the Village Government, then BPD holds a joint meeting to discuss the Village Budget and Expenditure Draft and can be attended by community institutions, community leaders, and related parties. This meeting is valid if it is attended by at least 2/3 of the number of BPD members and village heads. This meeting is invalid if it does not meet the quorum of the number of BPD members, then the chairman of the BPD can determine the next meeting, which is a maximum of three days after the first meeting.

The way to make decisions in meetings is by consensus, but it does not rule out the possibility of voting. This decision-making agreement was reached with a minimum of 50% approval + 1 number of BPD members present. The approval of this ratification is outlined in the Minutes of the BPD meeting. This minutes were signed by the village head and the head of the BPD.

The researcher's findings show that the implementation of coordination between the Sidoraharjo village government and BPD in the formulation of the village budget and expenditure will certainly affect the performance of the implementation of the two governments. However, with the existence of the rules produced by the BPD, the functions and authorities of the BPD in the implementation of the Sidoraharjo Village Government are more directed, because what is the decision is the provisions that have been set and are guidelines that must be obeyed and obeyed, so that the BPD and the Village Government must carry out their duties in accordance with their responsibilities. Thus, of course, the BPD will be more authoritative and respected, so that democracy in Sidoraharjo Village can run well and the functions of the BPD in Sidoraharjo Village that have been carried out can be felt by the community.

4) The Role of BPD and Village Government in the Formulation of Village Budget and Expenditure

The implementation of legislation by the BPD in the formulation of the village budget and expenditure through the preparation stage, the preparation of the budget plan and the ratification carried out jointly with the village head. BPD as representatives of the village community is active in absorbing and accommodating the aspirations of the community. The role of each BPD member is to actively voice the aspirations of the village community, because BPD members are representatives of the community so that later the resulting policies can be wise and wise for all parties and do not cause unrest or burden to the community that can disrupt the stability of the Village Government.

The Village Consultative Body (BPD) as the people's representative in the village is a place for the village community to express their aspirations and to accommodate all their complaints and then follow up on these aspirations to be submitted to the relevant agencies or institutions. There are many ways that BPD does to accommodate all complaints which are then followed up, namely in writing and orally. The written way is for example by opening a box of criticism and suggestions, both for the village government, the BPD itself or the apparatus above it, and in an oral way, namely the community conveys their aspirations directly to the BPD at the time of the village meeting or village discussion and when there is a BPD

meeting. Then BPD conveys and discusses it with the village government at a regular meeting every 3 (three) months. If the problem is urgent, then BPD immediately coordinates with the village government to discuss the problem.

Some examples of aspirations that enter BPD Sidoraharjo include the following: 1) The problem of RASKIN which is often jammed; 2) The performance of the village government is further improved; 3) Land and Building Tax (PBB) payment money 4) Twisted auction administration; and All activities related to village finance must have a deaf report.

5) BPD Supervision in the Formulation of Village Budget and Expenditure

The Village Consultative Body (BPD) in carrying out its function is by supervising all actions taken by the Village implementer, in this case, the village government with several ways of supervision carried out by the Sidoraharjo Village BPD on the implementation of the village budget and expenditure, including the following:

- a) Supervising all actions taken by village implementers such as village heads, village secretaries, hamlet heads (community leaders) and others.
- b) In the event of misappropriation, the BPD gave a reprimand for the first time in a familial manner.
- c) BPD clarified in a village meeting chaired by the chairman of BPD.
- d) If the guilty party does not pay attention, then the BPD will give sanctions or warnings that have been stipulated in the regulations such as reporting it to the Sub-district Head and Regent

Supervision of the Village Revenue and Expenditure Budget (APBD) can be seen in the Village Head's accountability report at the end of each fiscal year. The form of supervision carried out by the Sidoraharjo Village BPD in this case is as follows:

- a) Monitor all village cash income and expenditure.
- b) Routinely monitor the self-help funds used to build public facilities or for village development

In carrying out the supervision of the APBDes, BPD generally does not encounter very significant cases, only some problems with financial accountability reports in the payment of land and building taxes that are late from the specified schedule. Supervision of the formulation of the budget for expenditure and village revenue, the implementation of the government is one of the most important reasons why the BPD needs to be formed. Supervision by the BPD on the implementation of the village budget and expenditure is the task of the BPD. Supervision efforts are intended to reduce misappropriation of village authority and finances. So far, the Sidoraharjo Village BPD has been consistent in supervising how the village budget and

expenditure that have been determined with the BPD are implemented by the Village Government.

b. Obstacles faced by the Village Government and BPD in the process of formulating village revenue and expenditure budgets

The obstacle in the implementation of BPD functions in Sidoraharjo Village internally is the lack of qualified human resources in the economic field from BPD members. One example of the impact of the low human resources of Sidoraharjo Village BPD members in carrying out their functions is in terms of legislation. The Sidoraharjo Village BPD has not been able to frame all village budget and expenditure plans. The development of education and training from the Regional Government to BPD members is still very lacking and has never been done. This is shown by the data from the research results, namely once BPD members are inaugurated, they continue to be left alone, there is no guidance as a follow-up to the duties and authorities that must be carried out by BPD in making village budget and expenditure drafts.

The low ability of BPD officers is one of the obstacles to the process of understanding the field of duty. Human resources are still low, namely the lack of the number of BPD members of Sidoraharjo Village who are experienced as village legislation and the lack of highly educated BPD members are very related to the implementation of BPD functions and authorities in the administration of government. Lack of technical guidance from local governments, especially in the field of legislation. As well as the welfare fund of BPD members who are very unsupportive to carry out their legislative function activities to the maximum. Limited funds cause limited space for coaching activities. The range of tasks is so wide, needy, and proportionate that coaching problems can be eliminated.

The obstacle is still low human resources from BPD members, there has not been an adequate solution. However, steps to increase knowledge have been carried out through meetings between village officials, BPD members and the community. Regular discussions or meetings between BPD and Village Heads with RTs, RWs, and community leaders are held every two weeks. This coordination meeting was held so that BPD and Village Heads could exchange ideas in solving village budget and expenditure problems.

Based on these constraints, steps have been taken to increase knowledge through meetings between village officials, BPD members and the community, in addition to that it is also carried out in the way that BPD members and Village Heads and their devices are given basic knowledge and basic training through tutors or sub-district officials who are invited directly by the Village Head. Based on this explanation, it can be concluded that the steps taken by the BPD in terms of its functions and authorities as the implementation of village

government are quite good. The measure of goodness is based on the condition of the BPD institution's ability from all its shortcomings and limitations.

Then for the smooth functioning of BPD legislation, it is necessary to have personnel who facilitate or as facilitators in the field of implementing BPD legislation functions. This facilitator will assist both the Village Government and BPD in carrying out their respective duties, especially the implementation of the legislation function. The steps taken by the BPD and the Village Government in overcoming the obstacles in the implementation of the legislation function so far, although they have been good, have not touched the need for facilitators.

5. CONCLUSION

The formulation of the Village Budget carried out between the Village Government and the BPD of Sidoraharjo Village, Gresik Regency has implemented a transparency principle where the formulation of the Village Budget is prepared based on openness between the Village Government, BPD and the Community. The community is accommodated with all their aspirations, both directly and through citizen forums. All components of the Sidoraharjo village community were given the opportunity to convey their aspirations related to the needs of the budget for the construction of village facilities.

The relationship between the Village Government and BPD in the formulation of the Village Revenue and Expenditure Budget in Sidoraharjo Village, Kedamean District, Gresik Regency is a partnership. Each institution carries out its roles and functions in accordance with Gresik Regent Regulation Number 25 of 2024, Law Number 22 of 1999 and Law Number 23 of 2014. The relationship between the appearance of ; The implementation of the legislative function of the formulation of the village budget and expenditure by the BPD and the Sidoraharjo Village Government has been carried out and in accordance with the Laws and Regulations and the correct stages. The authority of the BPD and the Village Government is to discuss the draft budget and village expenditure in accordance with the stages of the stages, namely the initiation stage, the socio-political stage, and the juridical stage. The implementation of coordination in the formulation of the village budget and expenditure by the BPD and the Sidoraharjo Village Government has been carried out and in accordance with the Laws and Regulations and the correct stages. The Village Government and BPD have carried out their respective wars through the preparation stage, making budget plans and ratification carried out together. The Village Consultative Body (BPD) has carried out its supervisory function by supervising all actions taken by the Village Executive on the implementation of

the village budget and expenditure Obstacles faced by the Village Government and BPD in the process of formulating the village revenue and expenditure budget include: Internal obstacles are human resources (human resources) that are not qualified in the economic field External obstacles are the lack of technical guidance from the Regional Government, especially in the field of legislation

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