



The Ideal Guidance and Supervision in Management of Village Funds by Aceh Besar District Inspectorate

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Abstract

In the context of participating in realizing people's welfare through village funds, the Aceh Besar District Inspectorate has endeavored to provide guidance and supervision as much as possible and of course in line with various relevant regulations. This is evidenced by the implementation of routine guidance and supervision when carrying out inspections in the field as well as periodic routine outreach activities. Nevertheless, problems related to village funds are still very difficult to avoid in the field. This is due to several factors that hinder the process of guidance and supervision carried out by the inspectorate. Therefore, this study will examine the various factors that impede the performance of the inspectorate and thoroughly discuss the efforts that can be made as countermeasures in increasing guidance and supervision in Aceh Besar District.

Keywords: *Village Fund; Guidance and Supervision; Aceh Besar District Inspectorate*

Introduction

In the process of administering regional government the principle of good governance is a requirement for regional governments in the context of realizing a democratic, clean, transparent, accountable, effective and efficient government.¹ The government's commitment to realizing good governance, especially eradicating collusion, corruption and nepotism, means that the government must be able to improve the performance of government organizations in a better direction. One of them is through an effective oversight system, by increasing the roles and functions of the Government Internal Supervisory Apparatus (APIP).

According to Article 2 paragraph (2) Government Regulation (PP) No. 12 of 2017 concerning the Guidance and Supervision of the Administration of Regional Governments, it is stated that the guidance and supervision of regional heads of Regional Apparatuses is carried out by governors for provincial areas and regents/mayors for regency/city areas. The development and supervision of regional heads of regional apparatuses is assisted by the regional inspectorate. Guidance and supervision is carried out in the form of monitoring, auditing, reviewing, evaluating, and monitoring as well as technical guidance and

¹Yulia Neta, "Model Tata Kelola Administrasi Pemerintahan Yang Baik di Daerah Otonom Baru", *Fiat Justitia Jurnal Ilmu Hukum*, Vol. 6 No. 2, Agustus, 2012, hal. 2.

with various other forms of coaching and supervision. Guidance and supervision is carried out from the stages of planning, budgeting, organizing, implementing, reporting, evaluating, and accountability for the implementation of Regional Government.

Furthermore, in Article 19 PP No. 12 of 2017 states that in addition to providing guidance and supervision to regional apparatuses, regents/mayors also carry out guidance and supervision of villages, which are assisted by sub-district heads and district/city inspectorates. Supervision and guidance carried out by the district/city inspectorate is carried out to maintain accountability for village financial management.

Based on Law Number 6 of 2014 concerning Villages, the role of rural communities as the main actors in village development is prioritized, while the task of the village government is to guide, direct and create an atmosphere that is conducive to development and the people in their village also becomes more assertive.² The village's position, position, and role are becoming increasingly important in the state administration and government system. The village is no longer an object but has turned into a subject. As a subject, the village has broader (autonomy) authority to administer and regulate its area based on local origins and customs that apply.³

Article 1 Number 12 Minister of Home Affairs Regulation (PMDN) No. 73 of 2020 concerning Supervision of Village Financial Management states that Supervision of village financial management is efforts, actions and activities aimed at ensuring that village financial management runs in a transparent, orderly, disciplined and accountable and participatory manner. Supervision of village financial management carried out by the district/city regional APIP is carried out in the form of monitoring, evaluation, review, inspection and other forms of supervision.

In carrying out its main supervisory function, the Regional Inspectorate functions as a bodyguard for the regional government which is defensive in nature. It also plays an important strategic role in administration through oversight of management functions and planning processes. It acts as an equal partner to the implementation process by serving as the overseer of both planning and implementation. On the other hand, ensure that the Regional Revenue and Expenditure Budget (APBD) is not diverted in its implementation. In addition, as a basic pillar of regional government that carries out both administrative tasks simultaneously thanks to its supervisory position on regional programs implemented by the Regional Revenue and Expenditure Budget (APBD).

One of the supervisions carried out by the Regional Inspectorate is the supervision of the management of village funds, the monitoring process that is carried out internally is structured in the ongoing processes and activities of an institution or organization to provide information related to the implementation of the goals of an institution or organization that is carried out effectively and efficiently, and based on the provisions of the applicable laws and regulations.⁴ The existence of supervision is also due to the fact that irregularities have occurred.⁵

According to the provisions of Article 72 paragraph (1) letter d of Law no. 6 of 2014 concerning Villages, Village Fund Allocation is one of the sources of village income, this Village fund allocation is

²Adira Fairus, "Mengenal Desa dan Pemerintah Desa, Sejarah Pengaturan Desa di Indonesia, kedudukan Desa dan Pemerintah Desa, Penyelenggaraan Pemerintah Desa, Asas Penyelenggaraan Pemerintah Desa, Mekanisme Pengelolaan Pemerintah Desa", Yogyakarta, Pixelindo, 2020, p. 51.

³Bintoro Wardiyanto, Otonomi dan Rekognisi Desa: Perubahan ke arah Good Village Governance (GVG), Percikan Pemikiran Tata Kelola Dan Pembangunan Editor: Bintoro Wardiyanto Siti Aminah Ucu Martanto, Surabaya, Airlangga University Press, 2016, p. 6.

⁴Irwan Polidu, et.al, "Peran Inspektorat dalam Sistem Pengawasan Dan Pengendalian Pengelolaan Dana Desa: Studi Inspektorat Kabupaten Gorontalo Utara", *Jurnal Law Review*, Volume XX, Nomor 2-November 2020, p. 226.

⁵Mariana, Darmawan, Suhaimi, Pengawasan Terhadap Notaris Yang Tidak Membuka Kantor, *Kanun Jurnal Ilmu Hukum*, Vol. 21, No. 3, Desember 2019, pp. 473-486.

part of the balancing funds received by the Regency/City government of at least 10% in the APBD after being deducted from the Special Allocation Fund.

The role of the Inspectorate as an effective APIP refers to PP No. 60 of 2008 concerning the Government's Internal Control System, Article 11 states that: a. Providing adequate assurance on obedience, thrift, effectiveness and efficiency, achieving the objectives of carrying out the duties and functions of government agencies; b. Provide early warning and increase the effectiveness of risk management in carrying out the duties and functions of government agencies; and c. Maintain and improve the quality of governance functions and implementation of duties of government agencies.

Aceh Besar District with a total of 604 Villages, village funds transferred by the Central Government each year amount to 415 billion which will be used for the economic recovery of Village communities, food security according to Village authority, stunting prevention, handling, and waste problems. Furthermore, it is also allocated as stated in Article 5 paragraph (2) of Aceh Besar Regent Regulation Number 28 of 2021 concerning Priority Technical Guidelines for the Use of Village Funds in Aceh Besar District for the 2022 Fiscal Year, for prevention of drug abuse, mitigation, and handling of natural, non-natural disasters and increasing implementation of religious activities for the village community.⁶

The current paradigm of the Inspectorate has changed from being an examiner, but now more emphasis is placed on coaching activities for the object of inspection. This needs to be done to realize good governance and clean from corruption, collusion, and nepotism (KKN) practices.⁷ However, even though various coaching has been carried out continuously and changing the mindset of APIP as an early warning provider of findings of violations or deviations that indicate KKN, the phenomenon that is happening at this time still finds several findings from the Inspectorate's inspection results which have similarities with the findings in -the previous year.⁸

Oversight of the management of Village Funds in Aceh Besar District conducted by the Aceh Besar Inspectorate found violations committed by the Village government. this condition is based on data from the Aceh Besar Inspectorate, that in 2016 there were findings of IDR 2,501,352,818.00 consisting of state tax findings of IDR 74,694,263.00 and other findings⁹ amounting to IDR 2,426,658,555.00, in 2017 findings of IDR 5,740,011,421.00, consisting of state tax findings of IDR 97,975,473.00 and other findings of IDR 5,642,035,948.00 in 2018 findings of IDR 6. and other findings of IDR 17,792,088,927.00, and for 2020 findings of IDR 9,011,111,144.00 consisting of state tax findings of IDR 522,628,500.00 and other findings of IDR 8,488,482,644.00 (Data Recapitulation of Aceh Besar District, Feb 22, 2022). So that in the period 2016 to 2020 findings were found with a loss value of IDR 42,476,928,566.00. From the number of findings referred to, Rp. 11,597,953,438 had been followed up, while the remaining Rp 25,392,153,744.00 had not been followed up.¹⁰

Based on the data above, there have been findings every year of inspection with a relatively high number of findings, here there are problems with the effectiveness of the role of guidance and supervision by the Inspectorate, the supervision carried out by the Inspectorate has not yielded significant results in reducing the number of findings, the Inspectorate is seen as not yet effective carry out its function. Supervision of village funds by the Inspectorate should have been carried out every year, along with coaching and adding to the experience of village officials, it would have had a positive effect in reducing

⁶<https://aceh.tribunnews.com/2021/12/14/2022-aceh-besar-dapat-dana-desa-rp-415-miliar-berkurang-rp-22-m-dibanding-2021-pakai-untuk-ini>, accessed on Mei 4, 2022.

⁷Indrawati Nunu1, et.al, "Faktor-Faktor Penyebab Terjadinya Temuan Berulang Atas Pemeriksaan Oleh Inspektorat Kota Gorontalo", *Jurnal Riset Akuntansi Dan Auditing "Goodwill"* Volume 8 Nomor 1, 2017, hal 33.

⁸ *Ibid.*

⁹ *Ibid.*

¹⁰Rekapitulasi Data Inspektorat Aceh Besar, tanggal 22 Februari 2022

the number of repeated findings, both administrative findings, and physical and financial findings, but it seems this hope has not been realized.

The Inspectorate's duties that are running well can prevent fraud, and produce valuable output to serve as input for other parties in assessing whether a program has been running effectively to provide great benefits. Professional and independent APIP encourages increased transparency and accountability in village financial management which can improve the welfare of the immunity.

The role of the Aceh Besar District Inspectorate in guiding and supervising Village financial management is crucial to the success of Village financial management, so it can spur development to develop the implementation of the duties and functions of the Aceh Besar District Inspectorate can run according to provisions of the applicable laws and regulations supported by adequate resources, it is hoped that there will be financial management that is accountable, transparent and far from irregularities. If there is a deviation can be detected and taken action to resolve it. However, in reality, in carrying out its supervisory duties and functions in accordance with authorities, the Aceh Besar District Inspectorate is faced with various obstacles that affect the effectiveness of the implementation of its duties and functions, so that the results of guidance and supervision have not obtained optimal results. Related to the description of the problem above, the study of village government development in the management of Village Funds conducted by the Regional Inspectorate of Aceh Besar District is an important and interesting matter for deeper study.

Based on the background described above, the problems in this study are: How is the implementation of guidance and supervision of the Village Government in the Management of Village Funds and what are the efforts made to strengthen the Guidance and supervision of the Village Government in the Management of Village Funds by the Aceh Besar District Inspectorate?

Research Methods

This research is empirical legal research, namely a legal research that seeks to see the law in a real sense or can be said to examine how the law works in society.¹¹ The location of this study is in Aceh Besar District, the location was chosen because the data source was obtained from the Aceh Besar District Inspectorate and Villages in Aceh Besar District. The population in this study were all villages in Aceh Besar District which consisted of 23 sub-districts consisting of 604 villages. and the samples in this study were 6 (six) Villages which had the highest findings in the last 3 (three) years, namely: a. Lam Leuot Village, Kuta District, Cot Glie; b. Village Cot Lampoh Soh District of Montasik; c. Meunasah Manyang Village, Want Jaya District; d. Paya Keureuleh Village, Lembah Seulawah District; e. Meunasah Village, Lampuuk Mosque, Lhoknga District; f. Bira Lhok Village, Montasik District.

Result And Discussion

Guidance and Supervision of the Village Government in the Management of Village Funds by the Aceh Besar District Inspectorate

Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration No. 7 of 2021 concerning Priority for Use of Village Funds for 2022, which can be used as a reference for villages in determining village development programs and priorities. The district inspectorate is the agency responsible for supervising the management of village funds. The Regional Inspectorate is the internal auditor for the local government. Examinations conducted by internal auditors are used by the government as a fraud prevention measure. The basis or audit criteria are management

¹¹Joenaedi Efendi dan Johnny Ibrahim, Metode Penelitian Hukum Normatif dan Empiris, Depok, Prenadamedia Group, 2018, hal.149.

accounting, the government's internal control system, laws and regulations, and internal auditing professional standards. The Regional Inspectorate is a APIP whose function and authority is to detect and investigate fraud.¹²

As APIP, the Regional Inspectorate plays the role of Quality Assurance, namely guaranteeing that activity can run effectively, and efficiently, and following the rules in achieving the goals of the organization. The implementation of supervisory duties is to take preventive actions or efforts to prevent errors in program implementation and activities by SKPD or other inspection objects.¹³

In this regard, research has been carried out on 6 Villages as a sample to find out how the Village Government supervises and supervises the management of village funds by the Aceh Besar District Inspectorate. The results of this study prove that the inspectorate has tried to carry out guidance and supervision as much as possible and of course, it is following various applicable regulations. This is proven by doing:

1. Routine socialization carried out by the inspectorate to the community, especially Village apparatus, regarding guidance and supervision;
2. Actively provide guidance every time they carry out inspections in Villages;
3. Special guidance is also carried out for villages with findings;
4. Direct monitoring of work/construction sites that are being or have been realized; and
5. Special monitoring of Villages with findings as a form of follow-up and examination of findings that provide opportunities for improvement.

Supervision is an ongoing process in which a knowledgeable expert analyzes an employee's performance to see if it meets set goals and standards. This process assigns specific employees to understand the goals of the organization, compare their work against these goals and make necessary corrections if results deviate from established standards. For example, supervisors supervise employees performing all organizational activities as planned to ensure timely completion. This also applies to companies or governments working towards certain goals.¹⁴ In addition, supervision can also be interpreted as a process of observing the implementation of the performance of an organizational activity in order to ensure the implementation of all planned work, so that it can run according to predetermined targets.¹⁵

To understand the meaning of the supervision mentioned above, the supervision carried out by the inspectorate in the use of village funds has been carried out based on operational standards and applicable government policies. Nevertheless, the reality in the field is that there are still many problems that occur and findings when the inspection is carried out. These problems can be in the form of making reports that are not following a predetermined time limit, there is a difference between the village fund plan and the realization of village funds in the form of reporting that is not following the date of issuance, as well as funds being issued for the previous program. So this is what makes the report inappropriate and makes the supervisor have to work extra.

The inspectorate in carrying out its duties as a supervisor in administering village funds also has a coaching function, in this case when there are findings the inspectorate will guide so that planning and implementation can go hand in hand. The existence of Internal Inspectorate serves as the Government's Internal Supervisory Apparatus (APIP) which is an institution under the Regent and is tasked with carrying out functional supervision of the performance of local government organizations. Functional

¹²Priyo Budiharto, Endang Larasati, Sri Suwitri, Analisis Kebijakan Pengawasan Melekat Di Badan Pengawas Provinsi Jawa Tengah, Jurnal Ilmu Administrasi Dan Kebijakan Publik, <https://www.ejournal.undip.ac.id> diakses Desember 2022

¹³*Ibid.*

¹⁴Sujamto, *Aspek-aspek pengawasan di Indonesia*, Sinar Grafika, Jakarta, 1996

¹⁵Irma Mulia Fitri, Ilyas Ismail, Suhaimi, Pengawasan dan Pembinaan Majelis Pengawas Daerah Terhadap Notaris Yang Melakukan Pelanggaran Di Kabupaten Aceh Timur, *Syiah Kuala Law Journal*, Vol. 3(1), April 2019, pp. 53-62.

supervision is carried out, one of which is to examine the accountability of the implementation of village funds which is integrated with an examination of the accountability of village financial management. Besides carrying out supervision, the Inspectorate is a public source of information for village heads in conducting consultations and requests for consideration.

Obstacles regarding village funds are still often a problem in village administration. There must also be transparency in the management of village funds. Access to obtain information on the management of village funds must also be opened, so that the village community is not worried about what purposes the village funds are being used for. The village community must not only be suspicious of the village but must also be able to invite them to participate in the development and at the same time control the management of village funds.

Regarding the various obstacles experienced by the community regarding village funds, the Aceh Besar District Inspectorate as the government agency responsible for fostering and supervising village funds in the Aceh Besar region admits that they also experience several obstacles in carrying out their duties. Some of the factors that impede the implementation of guidance and supervision by the Aceh Besar District Inspectorate are as follows.¹⁶

First, the village apparatus resource factor. The capacity of village apparatus resources is related to the administrative settlement. In the management of village finances, especially the management of village funds, there are several stages from planning to accountability.¹⁷ *Second*, support from the village community. Not only does the government play a role in managing village funds, but the community also plays an important role. Especially in village meetings. Village community participation in providing opinions for the use and management of village funds. Thus, the role of the community cannot be ignored by the village government.¹⁸

Third, guidelines tend to be complicated for regional heads to implement. This is also closely related to the first factor mentioned above coupled with the complexity of the guidelines provided.¹⁹ *Fourth*, laws and regulations change very easily and change every year, making it increasingly difficult for village communities to understand the applicable rules. On the one hand, the changes to these regulations were made by the government not without basis but to adjust to community developments and community environmental needs every year, but on the other hand, this has also become an obstacle for village communities who find it difficult to make adjustments so quickly.²⁰

Fifth, the next problem is that the report from the village fund changes every year about the provisions in force in the legislation. Such changes create obstacles at the time of reporting. Village officials must always adapt to changes. Reports made by village officials are addressed to the government. However, the report to the government does not contain detailed guidelines or references in its preparation.²¹

There is also a need to optimize the role of the government through the relevant ministries in fostering and supervising village financial management, strengthening the synchronization of

¹⁶Hasil wawancara 6 gampong di Kabupaten Aceh Besar. Gampong Lam Leuot Kecamatan Kuta Cot Glie, dengan keuchik gampong Lam Leuot, Muhammad Aidi pada November 2022, Gampong Cot Lampoh Soh Kecamatan Montasik dengan Keuchik Gampong Lampoh Soh, Lukman, dengan Ketua Tuha Peut Nasrul Alfatih, dengan Sekretaris Gampong Fitrizal dan Pendamping Desa Mawaddah, pada November 2022, Gampong Meunasah Manyang Kecamatan Ingin Jaya, dengan Keuchik Muhammad Iqbal, pada November 2022, Gampong Paya Keurleh Kecamatan Lembah Seulawah, dengan Keuchik Mulia Rahmat pada November 2022, Gampong Meunasah Mesjid Lampuuk Kecamatan Lhoknga, dengan Keuchik Tarmizi Abdullah, pada November 2022, Gampong Bira Lhok Kecamatan Montasik, dengan Keuchik Rusdi Razali dan Sekdes Syarifuddin, pada November 2022

¹⁷*Ibid.*

¹⁸*Ibid.*

¹⁹*Ibid.*

²⁰*Ibid.*

²¹*Ibid.*

rules/regulations through Joint Decrees, and developing an integrated Village Financial System. In addition, it is necessary to carry out periodic monitoring by the Central Government through regular working visits not only to district governments. But, go directly to the villages to see how the distribution is actualized and the pattern of accountability. There is guidance and supervision of fund management. With proper guidance and supervision of village fund management, it is hoped that the goals of village development and empowerment can be achieved effectively, efficiently, and under applicable laws and regulations. So that in the future the goal of providing village funds will be achieved to empower villages and their communities.

The Efforts to Strengthen Guidance and Oversight of the Village Government in the Management of Village Funds by the Aceh Besar District Inspectorate

Freedom of action (*freies ermessen or pouvoir discretionare*) has the potential to be abused towards arbitrary actions (*detournement de pouvoir*), acts of abusing authority (*a bus de Droit*) exceeding authority (*ultravires*), slipping towards unlawful acts (*onrechtmatige overheiddsdaad*) which leads to violations of human rights.²² Therefore, a supervisory system is needed in the administration of government to provide legal protection for both citizens and administrative agencies/officials. Supervision must be followed by follow-up supervision (TLP) because supervision that is not accompanied by TLP will damage the image of the supervision itself.

According to Article 16 PP No. 12 of 2017, Guidance and Supervision carried out by APIP must be based on the competence possessed and the implementation of supervision of government affairs which are the authority of the region according to their functions and authorities and in accordance with the provisions of the applicable laws and regulations. Supervision of Regional Government Implementation carried out by APIP is carried out based on independent, professional, objective principles, and does not overlap between APIPs and remains oriented towards improvement and early warning. The implementation of Supervision on the Implementation of Regional Government carried out by the APIP is carried out in accordance with the stages of activity: 1. preparation of regional/village planning and budgeting documents; 2. implementation of fostering the administration of regional administration; 3. implementation of national strategic programs in the regions; 4. the end of the regional head's term of office for; 5. evaluate the achievements of the regional medium-term development plan; and 6. supervision in the framework of certain purposes in accordance with the provisions of the laws and regulations.

Furthermore, in Article 18 paragraph (1) PP No. 12 of 2017 stated that the development and supervision of regional heads of regional apparatus includes; a. Implementation of government affairs that become the authority of the region; b. Implementation of co-administration tasks sourced from the APBD; c. Obedience or compliance with laws and regulations that have been stipulated by the central government in the stages of planning, budgeting, organizing, implementing, reporting, and evaluating as well as accountability for the implementation of government affairs which are the authority of the region; and D. Accountability of regional financial management sourced from the APBD.

In addition to conducting guidance and supervision, the bupati/mayor conducts guidance and supervision of villages assisted by the sub-district head and district/city inspectorate and the results of such guidance and supervision are conveyed to the regent/mayor.²³ Based on the results of the guidance and supervision, the regent/mayor assigns the relevant Regional Apparatus to carry out a follow-up on the results of the guidance and supervision and for further monitoring by the district/city inspectorate. Guidance and supervision by the district/city inspectorate are carried out to maintain accountability for village financial management. Guidance and supervision carried out to maintain village financial management accountability which includes: Village financial management accountability report,

²²Makmur, *Efektivitas Kebijakan Kelembagaan Pengawasan*, Refika Aditama, Bandung, 2011

²³Made Suwandi, *Op. Cit.*, hlm. 86

Efficiency and effectiveness of village financial management; and Implementation of other tasks by the provisions of the legislation.

The overall results of supervision carried out by the Inspectorate must be reported again to the Regent. We can also see this from the form of the Inspectorate's report regarding the sanctions that will be given, where they write recommendations to the district head to reprimand the person associated with the misappropriation of Village Funds. Several things are considered ideal in supervising village funds and expanding the functions and powers of the Inspectorate.

At this time, the imposition of sanctions by the Inspectorate has been regulated in the applicable rules and regulations. But the problem is, the imposition of these sanctions must wait for instructions from the regional head who will later approve the follow-up of the findings. Such a mechanism is considered to be too convoluted so follow-up of the findings can be neglected due to the workload of each agency. So for the effectiveness of supervision and time efficiency, the Inspectorate should be given an expansion of authority to give administrative sanctions and directly synergize with the police, of course, after going through the conditions to be brought to the attention of criminal law.

One of these conditions is that it can be taken from the number of losses caused. Refunds of village funds caused by unscrupulous village heads should be notified back to the community so that the community understands that there has been a problem related to funds that should be intended for their welfare. So this will also automatically be followed by social sanctions and provide a deterrent effect as well as a warning for the next village head. Information dissemination regarding the presence of the Inspectorate as an agency authorized to supervise and supervise Village Funds must be carried out routinely and properly. Because according to the results obtained in the field, people do not understand what an Inspectorate is and what are their duties. The Inspectorate is only known by the village head and village officials, which results in more reports regarding village funds being reported to the police compared to the Inspectorate.

The village community did not know that when the police received reports related to village funds, they immediately asked the inspectorate for confirmation, and very often these cases were returned to the inspectorate. In carrying out their supervisory duties in the field, members of the inspectorate often experience things that are not good, such as mystical threats and direct threats from those being supervised. Thus it is better if the Inspectorate team is accompanied by members of the sub-district Bhabinkamtibmas when carrying out supervision.

To carry out the concept of expanding the function of the inspectorate as referred to above, the government must first prepare a good plan so that the norms do not overlap. The government must also prepare matters related to administration and also the budget. Thus, the ideal supervision is supervision that can realize the goal of guaranteeing the implementation of the Regional Government to run efficiently and effectively by the provisions of the legislation. The principles of ideal supervision must meet the following criteria.²⁴

1. Objective and produce facts, namely supervision must be able to find facts related to the implementation of a job including the factors that influence the implementation of the job, so that supervision can be said to be objective in its implementation.
2. Guided by the decision of the leadership, namely to find out and assess whether it is true or not that there have been errors and deviations in its implementation. This can be seen in the goals set, such as work plans, work policies and guidelines, orders that have been given and regulations that serve as guidelines.
3. Preventive, namely supervision is basically to ensure the achievement of predetermined goals, which must be effective and efficient, so that supervision must be preventive in nature so that errors do not occur, the development and occurrence of repeated errors.

²⁴Hasil wawancara 6 gampong di Kabupaten Aceh Besar sebagai sampel penelitian yang dilakukan pada November 2022

4. Means of supervision should not be used as a goal, but as a means to guarantee and improve the effectiveness and efficiency of achieving organizational goals.
5. Efficiency, namely supervision must be carried out efficiently, not actually hindering the efficiency of carrying out work.
6. In the implementation of supervision, it is not permissible to look for who is at fault, but what went wrong and how the nature of the error arose.
7. Guiding and Educating Supervision must be educational or guiding in nature so that executors or employees can improve their abilities and dedication to carry out the assigned tasks.²⁵

As previously explained, the supervision of village funds by the Aceh Besar District inspectorate is categorized as internal supervision. Internal supervision is supervision carried out by an agency/organ that is structurally the government. For example, supervision is carried out by superior officials on their hierarchical subordinates. Forms of administrative technical control or built-in control. Meanwhile, viewed from the way of supervision, it is included in the category of preventive negative supervision and positive supervision, namely the higher government agencies prevent the occurrence of lower government negligence (ibid).

The Aceh Besar District Inspectorate conducts internal monitoring of village government activities using village funds. They must comply with applicable laws, namely Law no. 30 of 2014 which is specified in Article 20 Paragraph 3 which in this case states that supervisors must make administrative improvements and replace finances if there is an error by the village government. If a financial mistake results in a financial loss to the Aceh Besar state, the loss must be returned to the state within 10 working days of being found out. When the state loses money due to administrative errors, refunds are borne by the regulatory agencies. Refunds for state losses are borne by Government Officials, occurring because of an element of abuse of authority.²⁶

According to Law Number 30 of 2014, Administrative Courts can receive, examine, and decide if there is an element of abuse of authority by government officials. This can be done upon request from the inspectorate or other government agencies and/or officials. The court must make this decision within 21 days of the application being filed - otherwise it will be considered invalid. Anyone who appeals can submit it to the High State Administrative Court, which must respond within 21 days of filing it. This is the fastest route to get a decision from a higher court. The decision of the State Administrative High Court is final and binding. Supervision is an instrument or tool for planning, accounting analysis and operational control of a business activity used to make decisions based on a data collection system and the system is used constantly or continuously to carry out analysis from the point of view of different business aspects. The decision of the State Administrative High Court is final and binding. Supervision is an instrument or tool for planning, accounting analysis, and operational control of a business activity used to make decisions based on a data collection system and the system is used constantly or continuously to carry out analysis from the point of view of different business aspects (The Law No. 30 of 2014 concerning the Government Administration).²⁷

Supervision means always related to work or action (action) creating prudence so that the use of management resources is efficient and effective for achieving predetermined goals. Because the essence of supervision is to ensure and guarantee that the planned goals and activities are carried out in accordance with the policy.²⁸ Events in analyzing the results of supervision are carried out explanatory, namely connecting events that have occurred before carrying out supervision and predictively connecting events that will occur after supervision is carried out. Of course, this action is expected to find something real.

²⁵*Ibid.*

²⁶*Ibid.*

²⁷ Undang-Undang Nomor 30 Tahun 2014 tentang Administrasi Pemerintahan

²⁸ Azika Zena Amelia, Suhaimi, Pelaksanaan Pengawasan Organisasi Profesi Apoteker Terhadap Pelaksanaan Tugas Apoteker Di Kota Banda Aceh, *Jurnal Ilmiah Mahasiswa Bidang Hukum Kenegaraan*, Vol.2(2), Mei 2018, pp. 444-452.

Conclusion

The Aceh Besar District Inspectorate in the framework of realizing people's welfare through village funds has sought guidance and supervision as much as possible and of course in line with various related regulations. This is evidenced by the implementation of routine guidance and supervision when carrying out inspections in the field as well as periodic routine outreach activities. Nevertheless, problems related to village funds are still very difficult to avoid in the field. This is due to several factors that hinder the process of guidance and supervision carried out by the inspectorate. Several factors hindered the implementation of guidance and supervision by the Aceh Besar District Inspectorate as follows: First, the factor of village apparatus resources. Second, support from the village community. Third, guidelines tend to be complicated for regional heads to implement. Fourth, laws and regulations change very easily and change every year, making it increasingly difficult for village communities to understand the applicable rules. Sixth, the next problem is that reports from village funds experience changes every year related to the provisions in force in the legislation. In this regard, the ideal supervision is supervision that is capable of realizing the objective of guaranteeing the efficient and effective implementation of Regional Government by the provisions of laws and regulations. Supervision must be guiding and educating so that executors or employees improve their abilities and dedication to carry out the assigned tasks. To carry out the concept of expanding the function of the inspectorate as referred to above, the government must first prepare a good plan so that the norms do not overlap. The government must also prepare matters related to administration and also the budget.

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