The Evaluation of Dana Desa in Monitoring the Management
(The Study of The Role of Badan Permusyawaran Desa In Garung Village, Sub-District Sambeng, Lamongan Regency)

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ABSTRACT

The aim of this research is to analyze the role of Badan Permusyawaratan Desa in monitoring the management of Dana Desa and analyze the obstacle that faced by the Badan Permusyawaratan Desa (BPD) in village Garung, Sub-District Sambeng, District Lamongan. The research method used guidance with interview, observation and documentary.

The results of the study that the role of the Badan Permusyawaratan Desa (BPD) in overseeing the management of Dana Desa is divided into each process, namely the Planning stage, Implementation, and reporting. Constraints faced include, the absence of a work program, inadequate measurement of performance, no corrective action taken to prevent irregularities repeatedly. In addition to the three aspects above, the findings in this study, there are aspects that most contribute to the role of the Badan Permusyawaratan Desa in overseeing the management of Dana Desa, namely human competence (HR), budget, facilities and infrastructure, and work methods of the organization.

Keywords: Monitoring, Badan Permusyawaratan Desa, Dana Desa

1. BACKGROUND

The Indonesian Policies about the Dana Desa, is one form of government policy in order to support the autonomy of villages in the financial sector which are currently implemented by using Regulation Number 6 of 2014, which led to the transfer of funds to the village government increased in order for the village government can increasingly independent service delivery to the community and the public welfare of rural communities equitable access for the better,

In Government Regulation No. 60 of 2014 about Dana Desa from the State Budget, explained that, Dana Desa are funds from the State Budget earmarked for the village that is transferred through the Budget of districts / cities and used to fund governance, the implementation of development, social development, and community empowerment. The village funds (Dana Desa) transferred through the budget district / city to transfer to APBDesa. Use of the Village Fund refers to the Medium-Term Development Plan and the Rural Village Government Work Plan.
Each village will get a higher allocation in the budget that comes from the National Budget, to be able to undertake the construction of various sectors of villagers. Hopefully, with the allocation of the village they will be prospered. Therefore, in order to minimize the misuse of Dana Desa, it is necessary the participation of the society, in particular the Badan Permusyawaratan Desa (BPD) to monitor the use of funds for development of community welfare in village.

The purpose of this study is to analyze the role of the Badan Permusyawaratan Desa (BPD) and the difficulties that faced by Badan Permusyawaratan Desa Garung in supervising the management of the Dana Desa in the Garung Village, Sub-District Sambeng, Lamongan Regency.

2. THEORETICAL BASIS
   A. Supervision

   The formulation of the notion supervision proposed by Sondang P. Siagian (Makmur, 2011: 176), supervision is;

   " The process to observe the implementation of all activities of the organization to ensure that all work is being carried out as planned pre-determined ".

   Supervision or monitoring is a process to ensure that the goal of the organization and management reached. According to Hani Handoko (in Irham Fahmi, 2012: 139), Supervision is the assessment of the organization / activity in order for the organization / activity is carrying out its function properly and be able to fulfill its purpose. Supervision is the process of monitoring, assessment, and reporting plan for the achievement of the goals set for corrective action in order to further refinement. Flow control proposed by Handoko (2003) that there are stages in the regulatory process. The stages are:

   1. Make the Implementating standard setting (Planning)
   The implementation standard has significance regarding to the conditions that occur when a job is done. This standard is regard to standards of physical, monetary standards, and time standards. In this stage the basic supervisory role has to be performed by actors entitled to conduct surveillance, for example leader.

   2. Benchmarking implementation of activities / tasks to standard
   This stage is the stage of supervision that have meaning as guidance. According to Hani Handoko, supervision at this stage to develop better leadership, improve motivation, explaining his successful work, awareness of the overall goal and to make sure that cooperation between leaders and subordinates are in the standards.

   3. Corrective action taken when necessary.
   Results of the second stage analyzed and compiled into a description about the suitability or not of what is being implemented with existing standards and also the plan that has been prepared, it can be seen the level of disparities.

   Furthermore Saragih (1982: 94) said that in order to supervise properly, then the leader must know the oversight process steps, namely:

   a. Set benchmarks necessary to be able to compare and assess whether the activities that have been implemented according to plan, guidelines, policies and legislation. The benchmarks were the foundations of law or guidelines that can
be: Law/UU, PP, decree, Presidential Decree, Ministerial Decree, Decree of the Head of Regional or guidelines/technical set by the government and are still valid.

b. Establish method, timing and frequency that required to implement performance measures. The usual method that used in the form are; direct observations and collect data / information, while the time and frequency can be carried out according to stages of implementation (beginning, middle, and end) or can be incidental if needed, and if the implementation of its activities within a year, then it can do every three or six months.

c. Measurement and comparison, which is the assessment of the results were compared with the results that should be achieved according to the benchmarks that have been determined through indicators that can be observed both quantitatively and qualitatively.

d. Follow-up, which is an effort to revamp the assessment of which can be adjusted plan, policy change, providing guidance, reward or punishment.

According to Wasistiono Sadu (2009), the supervision can be divided into three forms of supervision in accordance with the needs and purpose, namely:

a. Preliminary Control
Legislative oversight during the budget discussion. In this preliminary scrutiny, legislative role in examining the proposed budget, particularly public service providers, both in terms of service costs, output and outcome of each type of service. Legislative oversight from the planning made by the executive. The budget allocation for public services can also be seen whether the government will provide public services to the public adequately or not.

b. Interim Control
Internal Control intended to ensure that public services goes according to established standards and fulfill society's expectations for services performed. Monitoring also be directed towards the implementation of the budget on public services or during the implementation of a regulation.

c. Past Control
Supervision is intended for evaluation of the planned target. Supervision carried out to produce a recommendation to maintain, to improve or to enhance the quality of service.

The use of actual supervision depends to the work or activities undertaken by the organizations concerned because every institution has different activities with each other.

B. Badan Permusyawaratan Desa

Badan Permusyawaratan Desa (BPD) (Village Consultative Body) or called by any other name is the organization that conducts the functions of government whose members are representatives of the villagers-based representation of the area and determined democratically. In his position, Badan Permusyaratan Desa has the duties and functions that set out in laws and regulations including the following:

1) Law No. 6 of 2014 about the village:
Article 55, Mentioned that the Badan Permusyaratan Desa has function to:

a. Discuss and agree on Regulation draft of village together with the Village Chief;

b. Accommodate the aspirations of the villagers;

c. To supervise the performance of the Village Chief.
Article 61, Badan Permusyaratan Desa entitled to:

a. Oversee and inquire about the implementation of the Government Village to the Village Government;

b. Express an opinion on the implementation of village administration, the implementation of Rural Development, Rural community development and empowerment of village communities;

c. Getting the operational cost of implementation tasks and functions of the Budget of the Village.

2) Government Regulation No. 43 of 2014 on Implementation Guidelines of Village Act, Article 48, explained that in carrying out their duties, authorities, rights and obligations, village chief must:

1) To submit a report about Implementation of the Government each year to district regent / mayor;

2) To submit a report at the end of tenure of the village chief about the Implementation of the Village Government to the regent / mayor;

3) Delivering information governance report in writing to the Badan Permusyaratan Desa each end of fiscal year

Article 51 PP 43 2014 stated:

1) Village Chief submit reports on implementation of the Village Government information referred to in Article 48 c of each end of the fiscal year to the Badan Permusyaratan Desa in writing at least three (3) months after the end of the fiscal year.

2) Village Government organizing information report referred to in paragraph (1) shall at least contain the implementation of village regulations.

3) Village Government organizing information report referred to paragraph (1) is used by the Badan Permusyaratan Desa in carrying out oversight functions.

RESEARCH METHODS
Type of research
The research method is basically a scientific way to obtain data for the purpose and specific uses (Sugiyono, 2012: 1). In general, the data that has been obtained from the study can be used to understand, solve and anticipate problems. Based on the research topic, so in effort to achieve the answers to questions or problems that name from the first, then this type of study is a qualitative descriptive research. Qualitative descriptive study used to obtain data on the role of the Badan Permusyaratan Desa (BPD) supervise the management of the Dana Desa ini Garung Village, Sub-District Sambeng, Lamongan Regency.

Data collection technique
In this qualitative research, data collection techniques that used are:

1. In-Depth Interview Techniques
   The interview is a meeting of two people to exchange information and ideas through questions and answers, so that it can constructed meaning in a particular topic (Sugiyono, 2014: 231). In-depth interviews are used as data collection
techniques with a view to get acquainted with the issues which are being studied from the respondents. This technique will be treated equally to all data sources.

2. Documentary Study
Data collection techniques by examining documents that form as writing, and pictures. Dokumentation form of writing, for example regulation, policy. Dokumentation in this research is intended to obtain descriptive data objects.

3. Observation
Nasution (1988) (in Sugiyono, 2014) stated that the observation is the basis of all science. Scientists can only work based on the data, the facts about the world of reality obtained through observasi. Data was collected and often with the help of various sophisticated tools, so that the objects are very small (protons and electrons) or so far away (space object) can be observed clearly. Marshall (1995) (in Sugiyono, 2014) states that “through observation, the researcher learn about behavior and the meaning attached to Reviews those behavior.” Through observation, researchers are learning about the behavior, and the meaning of it. Otherwise, through observation researchers can observe the whole object carefully.

Data analysis technique
In this case, Nasution (1998) (in Sugiyono, 2012) states that the analysis has started when we formulate and explain the problem, before plunging spaciousness, and continue until the writing of the study result. Implementation of the study began with the stages as follows:

1. Stages of preparation, that the analysis conducted on the results of preliminary studies, or secondary data, and the preparation of the theoretical basis that will be used to determine the focus of research.

2. The implementation stage, namely the collection of data and information about the role of Badan Permusyaratan Desa in the supervision about Dana Desa management through in-depth interview, documentation and observation in order to gain information about the Badan Permusyaratan Desa role in the supervision of the village fund management Garung Village, District Sambeng, Lamongan Regency.

3. Stages of data analysis
According to Miles and Huberman (1984) (in Sugiyono, 2012), promoted that qualitative data analysis activities performed interactively and continues until finished. Those activities in the data analysis are data reduction (summarizing and choose the main information that collected), the presentation of the data in brief descriptions, charts, or graphics and conclusion drawing/verification formulation study results which revealed the findings of the field study is made in a written report.
DISCUSSION
A. The Role of Badan Permusyawaratan Desa In Monitoring the Management of Dana Desa
   1) Planning

Badan Permusyawaratan Desa Garung role in the monitoring or supervision of Dana Desa management integrated in to the Draft Budget of the Village. This supervision at the planning stage by Wasistino Sadu is referred to as Preliminary Control, the legislative oversight during the discussion of this preliminary budget. In this oversight, legislative role in examining the proposed budget, particularly public service providers, both in terms of service costs, output and outcomes of every kind services. Members legislative supervision from the planning made by eksekutif. Allocation budget for public services can also be seen whether the government will provide public services to the public adequately or not.

The village planning system is an integral part of development planning procedures to produce a development plan in the medium term and yearly carried out by elements of government administration in the village by involving the community. Aspirations then used as consideration in planning the development of both the medium term, nor the short term. The development plan is then called the Rural Development Plan 5 (Five) years and Village Government Work Plan (RKP Village) 1 year, then used as a guide by the village government in preparing the Budget Rural Year. Budget plans are then discussed with Badan Permusyawaratan Desa for later agreed in the form of village regulations on Budget village.

In the preparation of the development plan and financial budget plan of the village, always pay attention to the aspirations of rural communities, both in the village discussion forums and non-formal. The process of public aspirations in the meetings is important because it can be used as a material consideration in village plans, either in the form of document development plan that Medium Term Development Plan Rural (RPJMDes), Work Plan Annual Development Village (RKP Village), or in the form of a financial plan that Budget village.

Government’s Medium-Term Development Plan, here in after abbreviated RPJMDes is a strategic planning document for the period of 5 years and a description of vision, mission and direction of rural development, the formulation of attention at the regional and national planning system. Medium Term Development Plan contains financial policy wine village, rural development strategies, public policy, and program work unit of the village, along with work plans within the framework of regulation and indicative funding framework.

What is meant by "indicative" is that information, both about the resources required and the results and impact specified in the plan document is just an indication to be achieved and is not rigid. Medium Term Development Plan defined by Regulation Desa. And then, the village government prepare Village Government Work Plan (RKP Village). Village Government Work Plan is the elaboration of the Medium-Term Development Plan for the Village for 1 (one) year defined by Regulation village by the end of September of the current year. Rural Development Plan is the basis for the determination of the Village Budget.

a) Preparation and formulation of medium-term development plan and annual work plan with the aspirations of the team authors
b) Implementation of a village meeting to listen to the explanations about the village head village development plan

c) Implementation of the plenary meeting attended by BPD and village governments and LPM / LKMD and social institutions in the establishment of BPD approval of the draft rural development both 5-year and one year as outlined in the form of Village Regulations.

Annual Development Plan by the village government then used as a basis for preparing the Regulation Draft of Village Budgeting. Then, supervision BPD is during the preparation of the Budgeting Draft of the Village.

The role of Badan Permusyaratan Desa in the supervision of the fund management Garung village in the village which together define a standard implementation of the Village Chief of work by designing village regulations on Budget village. In addition, monitoring is also done with involvement in the preparation and discussion of medium-term development plan and short-term (annual). Discussion and establishment of village regulations on Budget Plan and the Rural development plan implemented in the village. Discussion forum and the establishment of village regulations on Budget This village has been run in accordance with the mandate of the laws and invited regulations. Discussion function and establishment of village

This generated APB village to serve as guidelines or benchmarks to monitoring the implementation and reporting. According Saragih, set benchmarks necessary to be able to compare and assess whether the activities that have been implemented according to plan, guidelines, policies and legislation. The benchmarks were the foundations of law or guidelines that can be: Law, PP, decree, Presidential Decree, Ministerial Decree, Decree of the Head of Regional or guidelines / technical set by the government and are still valid.

The general policy direction that is used as the basis for the preparation of the draft budget contains components Village of service and level of achievement expected every sphere of authority of the village chief in a budget year. The components contained in the budget allocation is based on the aspirations of the people to consider the financial capability and conditions are available in the village. Thus, the allocation should be more accommodating and aspirational as implemented through public aspirations and consider the ability of the village.

Chronology of the discussion and determination of the Village Budget can be described as a village. Preparing the Draft Budget Badan Permusyaratan Desa discussed with village and set in a village regulation. The draft Regulation of the village that has been discussed and agreed upon by the Government of the Village and the Badan Permusyaratan Desa, then reported to the Regent through the sub-district to be evaluated. From the results of the evaluation, if there is no improvement then draft budget (RAPBDes) is then set to rule the village by the village chief.

In addition to the discussion and determination function Budget Desa, BPD also conducts fungui community and share their aspirations for the creation of transparency and participative of society. Input aspirations of the people in the village Garung use two types of approaches to accommodate the aspirations, namely top-down and bottom-up, For bottom-up provided the netting mechanism opinion from below through forums such as coordination with organizations that are in the village. In the course of the ideas these people should then be combined with a variety of documents such as the archetype top-
down character development. In practice, the top-down approach is more likely to occur on
the idea that comes from on behalf of the villagers.

Aspirations of the people in general involve a lower level express the aspirations of the
Badan Permusyaratian Desa. Aspiration is used in decision making Badan Permusyaratian
Desa dy adapted to the conditions of the decision masyarakat. Making Decision done
through meetings involving communities, village heads and Badan Permusyaratian
Desa (BPD). This indicates that public participation is fundamental in the process of rural
development planning discussion. The dimensions of community participation in Garung
village consists of two dimensions: the dimensions of out and dimension of inside.
Dimension of out with regard to the involvement of villagers in making decisions about the
village. Starting a higher government level to level Sambeng the District government.

In general, the role of BPD in the beginning of the village fund management supervision
is good enough, as evidenced by the BPD along with the Village Head define a standard
implementation that is melalui penyusun development plan and budget as well as active
involvement in the discussion and its adoption by the Village Council forum. Through this
village discussion forum, Badan Permusyaratian Desa as community representatives’
aspirations of the community as well as encouraging social conditions and development.
Assessment is intended to find and recognize the potential and opportunities development
village resources, as well as the problems facing the village.

2) Implementation

Badan Permusyaratian Desa always carrying function by coming directly spaciousness
and overseeing of the report either oral or written statements about progress in the
implementation of Rapar-consultative meeting. Supervision of this model, reflecting
flexibility in implementation, which can adapt to the situation at hand, so it does not have to
create a new system when conditions change.

Supervision at the time of execution or Interim Control intended to ensure that public
services goes according to established standards and meet society's expectations for
services performed. Monitoring also be directed towards the implementation of the budget
on public services or the life of a regulation.

According Saragih, set the method, timing and frequency required to implement
performance measures. The method used is usually in the form of direct observations and
collect data / information, while the time and frequency can be carried out in accordance
stages of implementation (beginning, middle, and end) or can be incidental if needed, and
if the implementation of its activities within a year, then do pertriwulan or semester.

However, in practice that, Badan Permusyaratian Desa not yet have a clear surveillance
method, are used as a guideline in carrying out oversight functions. This method of which
relates to the means used to oversee the implementation process. Badan Permusyaratian
Desa Garung have a tendency to carry out the method of supervision through direct field
observations, however, rarely carry out consultation meetings which are driven by the BPD
itself. Badan Permusyaratian Desa Garung only passive in carrying out surveillance-formal
oversight through meetings.

Less proactive Badan Permusyaratian Desa Garung to carry out the supervisory
function of the Village Fund implementation through formal communications is one signal
that understanding is still lacking. One is the Badan Permusyaratian Desa Garung always
waiting for an invitation from the village government to implement a village meeting or
consultation meetings. This condition occurs such as Badan Permusyaratan Desa has no reference to the order of organization and program of work in a year. Agency Badan Permusyaratan Desa Garung only duty of carrying out routine annual village meeting for discussion of the budget at the beginning and end of the year.

Absence work program or agenda of the annual work and discipline of the Village Consultative Body has similarities with the results of research conducted by Triwahyuni, that the implementation of the tasks and functions of the Badan Permusyaratan Desa which includes the task of planning and setting Budget village together with the village chief is generally less optimal.

The above description shows that the implementation of the tasks and functions of the Badan Permusyaratan Desa is not in accordance with the mandate of the Act and regulations ada. This is also indicating that the implementation of the Badan Permusyaratan Desa did not reflect the implementation of an effective and efficient organization. This is when left without the guidance of District/City Government, then, will greatly affect the Badan Permusyaratan Desa role in carrying out the oversight function of the Dana Desa. This role relates to the responsiveness and attitude Badan Permusyawaratan Desa members in their duties.

3) Reporting

According Saragih, BPD Garung can carry out measurements and comparisons, namely the assessment of the results was compared with the results that should be achieved according to the benchmarks that have been determined through indicators that can be observed both quantitatively and quality. And also, follow-up, namely an effort to revamp the assessment of which can be adjusted plan, policy change, providing guidance, award or sanction.

At the end of the fiscal year, the Badan Permusyaratan Desa accept responsibility report from the village head. Accountability report Head Village head was used as a basis to assess and provide input in the development plan the next fiscal year. BPD in its capacity as a legislative institution of the village, has a role to discuss progress in implementation of the accountability report APB village then the stipulation in the form of village regulations, subsequently reported to the Regent through the District Head.

BPD oversight role through the end of the implementation of the accountability report realization APBDes implemented through village discussion forum, to appraise the success and the identification of priority problems that occurred in the previous fiscal year, an evaluation of the plan. implemented monitoring to produce a recommendation maintain, improve or enhance the quality of service.

Based on the results of research that, in the reporting oversight role BPD is quite well marked with, report on the implementation of the Dana Desa that has been received by the Regent through the realization of the Village Fund Sub-District. Report both physical and financial progress is 100%. The role of Badan Permusyawaratan Desa on stage this reporting is already very good.

In addition to assessing the success of budget and physical realization that the source of funds in the implementation village of Desa APB realization report, the role of the Badan Permusyaratan Desa also is in the form of regulations village. In agreeing discussion and establishment of village regulations on reporting progress in implementation of APB Desa,
BPD participation very good. However, the role of BPD at the reporting stage, there is still a maximum, and therefore not maximal corrective action in the prevention of irregularities in sustainability. This is because the capability and ability of understanding Badan Permusyaratant Desa members still lacking.

Although BPD carry out the functions of supervision, but supervision carried out is different from that carried out by the Inspectorate or sub-district. BPD action in the Dana Desa management supervision that is as village government partners express no opinion on the management of the Dana Desa by the village Government. Badan Permusyaratant Desa not have the authority to grant rejection accountability report given by the village heads. The authority of BPD only within the framework to encourage Dana Desa management in accordance with the principles of financial management of the village and on target.

B. The Problems of Dana Desa Oversight by the Badan Permusyaratant Desa

According to Hidayat, et al. (2005) constraints in control occurs when the officer was wrong to grasp the meaning and the true essence of the supervisory duties and the perception of some that supervision is intended only to find fault. There are similarities between the discovery of the theory told investigators that in the supervision of researchers there are also obstacles both internal and external.

There are five constraints experienced by the Badan Permusyaratant Desa Garung, Sub-District Sambeng, Lamongan Regency. The fifth problems that is man, money, material, machine, and method. That problems occur in the Dana Desa management supervision by the BPD as follows.

First, Human Resources (HR). There are so many barriers and construction supervision of the Dana Desa that occurred during this time, one of which is the Human Resources (HR). Human resources are a major factor in supervision as if nothing happened human resources is there will be no supervision process. Human resources issues arising from this occurs usually because of lack of awareness of human resources for the supervision itself, including the human resources in the Badan Permusyaratant Desa Garung. The lack of awareness of this will affect the behavior and performance of the members of the Badan Permusyaratant Desa.

Human resources barriers that affect the BPD role in supervising the management of the Dana Desa, namely behavior. BPD behavior is due to a coveted reward or wages in the BPD is very small and it receives every month. It is very affecting pengawai particularly low work ethic and irregularities committed by members of the BPD.

Understanding the role of the Badan Permusyaratant Desa by some members of the Badan Permusyaratant Desa Garung that his job was only as a partner with the village government. It It will affect the attitude of members of the Badan Permusyaratant Desa Garung less proactive, lack of initiative of the Badan Permusyaratant Desa members Garung to carry out its duties and functions related to the supervision of the management of the Dana Desa. Less proactive members of the Badan Permusyaratant Desa will affect the overall performance of the organization. The organization will look like not having a good responsivenes or disposition in providing oversight of management of village funds. The disposition or attitude that is related to the organization staff sensitivity in response to the needs of consumers (Society).
Barriers Human Resources related to the ability and capability of human resources do Monitoring. Human Resources in Badan Permusyaratan Desa Garung has not been entirely adequate qualifications in understanding the duties and functions of the Badan Permusyaratan Desa. Human Resources most of which have the educational background of junior and senior high school/equivalent making supervision less controlled by members of this BPD. In make supervision carried out by members of the BPD are limited to the implementation of the annual cycle that is jointly discuss and agree Village Government draft Budget village.

In conducting oversight, human resources BPD Garung based educational strata obtained from the Village Administration in 2016, as many as one people educated S1, as many as 2 people had high school education, a total of 4 people educated human resources SLTP. Ability educational level sufficient to give effect to need guidance and supervision intense from the government on top of it. In addition, the profession or occupation of each member of Badan Permusyawaratan Desa Garung also give effect not yet optimal in carrying out a supervisory role.

Second, Budget be the deciding factor in the activity or activities monitoring. Although not merely the primary factor being the measure of success surveillance activities, but this factor becomes important when regulatory agencies want to do activities as well as the success of this monitoring. Activity caused the capital to finance the budget is supervision of all activities, ranging from costs incurred to conduct surveillance, salary top officers were conducting surveillance, procurement of goods and services in the field of monitoring and performance improvement of the regulatory apparatus itself.

This happens because of budgetary constraints BPD as village legislative bodies that have oversight function wants to conduct oversight, but a given budget is not adequate to carry out the activities budget. The problems be decisive for the provision of facilities and supporting infrastructure supervision that sometimes these needs are not met due there is insufficient budget.

In the execution of its duties and functions, Badan Permusyawaratan Desa of operational funds financed by the Budget of the village for one-year budget of Rp. 2.962 million. These funds are sufficient for the tasks and functions Badan Permusyawaratan Desa Garung, but not significant effect on the role of Badan Permusyawaratan Desa in the supervision of Dana Desa management.

Third, Facilities and infrastructure. Another problem is a monitoring is facilities and infrastructure to support very minimal supervision, where infrastructure is needed in order to support supervision by Badan Permusyawaratan Desa. Supervision Dana Desa management conducted by the Badan Permusyawaratan Desa experience a shortage in supporting tools such as Personal Computer (PC), notebook, internet, stationery (ATK), and others. This shortfall constraints must be met along with the growing control by Badan Permusyawaratan Desa.

Moreover, in facilities and infrastructure that is needed now is office. The field observations, Badan Permusyawaratan Desa Garung did not have an office, so the Badan Permusyawaratan Desa Garung practically does not work effectively. Files and documents and store at home under the head of the Badan Permusyawaratan Desa In organization, this condition is not effective in working to achieve the objectives of the organization. This, if allowed to continue unnoticed by all the elements in the villages and districts, it will greatly affect the optimal role of the Badan Permusyawaratan Desa.
**Fourth,** the working method has also become one of the inhibiting factors as well as a factor of success in the tasks and functions of a government institution. This working method that is associated with the work procedures basic measures often called Standard Operating Procedure (SOP).

SOP or procedures can cope with situations commonly used in organizations, public or private. By using SOP, can unify the actions of officials in organizations are complex and widespread, which in turn can cause great flexibility. This Operational Procedure Standard relating to the annual work program and also the order of the organization.

The demands of society and the organization is very high on top of the BPD, the responsibility of the Badan Permusyawaratan Desa strategic enough, but the lack of understanding of member duties and functions, the lack of knowledge of budget management, as well as implementation guidelines for organizations that do not exist, will greatly affect the performance of the organization.

**CONCLUSION**
From the results above, it can be concluded that the role of the Badan Permusyawaratan Desa in monitoring the management of the Dana Desa in Garung Village, Sub-District Sambeng, Lamongan Regency, through the planning process, implementation, and report process.

**Planning,** Badan Permusyaratan Desa Garung role in the monitoring or supervision of Dana Desa management integrated in to the Draft Budget of the Village.

**Implementation,** Badan Permusyaratan Desa always carrying function by coming directly spaciousness and overseeing of the report either oral or written statements about progress in the implementation of Rapar-consultative meeting. Supervision of this model, reflecting flexibility in implementation, which can adapt to the situation at hand, so it does not have to create a new system when conditions change.

However, in practice that, Badan Permusyaratan Desa not yet have a clear surveillance method, are used as a guideline in carrying out oversight functions. This method of which relates to the means used to oversee the implementation process. Badan Permusyaratan Desa Garung have a tendency to carry out the method of supervision through direct field observations, however, rarely carry out consultation meetings which are driven by the BPD itself. Badan Permusyaratan Desa Garung only passive in carrying out surveillance-formal oversight through meetings.

**Report,** BPD oversight role through the end of the implementation of the accountability report realization APBDes implemented through village discussion forum, to appraise the success and the identification of priority problems that occurred in the previous fiscal year, an evaluation of the plan. implemented monitoring to produce a recommendation maintain, improve or enhance the quality of service.

From the results above, it can be concluded that the role of the Badan Permusyawaratan Desa in monitoring the management of the Dana Desa in Garung Village, Sub-District Sambeng has not been implemented optimally. This is because there are still many problems faced by them with regard to man, money, material, machine, and method.
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