

Research Article

# The Role of the Village Consultative Body (BPD) in Improving the Accountability in Village Governance (Case Study in Kersik Tuo Village)

Ikhfal Halmah Kholif\*, Ika Devi Pramudiana, Sri Kamariyah, Feri Ramadhan

Faculty of Administrative Sciences, Universitas Dr. Soetomo, Jl. Semolowaru No.84, Menur Pumpungan, Kec. Sukolilo, Surabaya, Jawa Timur, Indonesia, 60118  
\* Corresponding Author : [ikhfalhalmahkholif1303@gmail.com](mailto:ikhfalhalmahkholif1303@gmail.com)

**Abstract:** The Village Consultative Body (BPD) plays a strategic role in overseeing the implementation of village governance to ensure transparent, participatory, and accountable governance. However, in practice, the effectiveness of the BPD's role is often influenced by various internal and external factors. This study aims to analyze the role of the BPD of Kersik Tuo Village in improving village government accountability based on the five dimensions of Servqual developed by Parasuraman, Zeithaml, and Berry, namely tangibles, reliability, responsiveness, assurance, and empathy. The research uses a descriptive qualitative approach with a case study method. Primary data was obtained through in-depth interviews with the BPD chairperson, village officials, and BPD members, while secondary data was sourced from official village documents, accountability reports, and related literature. Data analysis was conducted using the interactive Miles and Huberman model, which includes data reduction, data presentation, and conclusion drawing. The results of the study indicate that in the tangibles dimension, the BPD has provided physical facilities and information media that support transparency; in the reliability dimension, the BPD consistently carries out supervision in accordance with the planning and implementation cycle of village programs; in the responsiveness dimension, the BPD quickly responds to complaints and aspirations from the community; in the assurance dimension. Factors supporting the role of the BPD include the commitment of members to transparency, clear regulatory support, and partnerships with village officials and the community. Meanwhile, the main obstacles include limited human resources, supporting facilities, and suboptimal community participation. In conclusion, the BPD of Kersik Tuo Village has played a fairly effective role in maintaining the accountability of village administration, although there is still a need to improve the capacity of members, strengthen facilities and infrastructure, optimize public participation, and utilize information technology to support transparency and the quality of village public services.

**Keywords:** Accountability; Kersik Tuo; Service Quality; Village Assembly; Village Government.

Received: July 28, 2025

Revised: August 11, 2025

Accepted: August 25, 2025

Online Available: August 27, 2025

Curr. Ver.: August 27, 2025



Copyright: © 2025 by the authors.

Submitted for possible open

access publication under the

terms and conditions of the

Creative Commons Attribution

(CC BY SA) license

(<https://creativecommons.org/licenses/by-sa/4.0/>)

## 1. Introduction

Village government is a crucial pillar in Indonesia's governance system (Ubaidillah & Salahudin, 2024). As the frontline unit of government, villages play a strategic role in translating national development policies into programs aligned with local needs and potential (. Law Number 6 of 2014 on Villages provides a strong legal foundation for villages to independently regulate and manage the interests of their communities. Within this framework of autonomy, villages are not only implementers of development but also have a major responsibility to ensure that every policy and program is carried out in a transparent, participatory, and accountable manner (Kardina et al., 2024). Accountability at the village level encompasses administrative, financial, and moral responsibility, which is not only

directed toward the higher-level government but primarily toward the village community as the sovereign authority (Anggraeni, D. 2024).

In the village governance system, the Village Assembly (BPD) holds a strategic position as both the representative of the community and the supervisor of village governance (Tohawi, A. 2025). The functions of the BPD are not limited to discussing and agreeing on draft village regulations with the village head, but also include accommodating the aspirations of residents and ensuring that the village government carries out its duties in accordance with the rules (Fatahilah, A. et al., 2024). Thus, the BPD acts as a check and balance mechanism that can prevent abuse of authority and ensure good governance. However, the reality on the ground often reveals a gap between the normative role of the BPD as stipulated in the law and the practices that occur. Limited human resources, low community participation, and insufficient transparency often pose major obstacles in carrying out the supervisory function (Tohawi, A. 2025).

Kersik Tuo Village, one of the villages in Kerinci District, Jambi, serves as an interesting case study to examine the role of the BPD in enhancing village government accountability. This village possesses significant economic potential, particularly in the agriculture and tourism sectors. This potential is accompanied by substantial annual village fund allocations, which demand effective, transparent, and accountable management. Based on field interviews.



**Figure 1.** Physical Condition of the Kersik Tuo BPD.

Source: Researcher 2025

The BPD of Kersik Tuo Village conducts oversight in a tiered manner, starting with active participation in the Village Assembly (Musdes) to establish development priorities and the budget, verifying the Draft Village Budget (Rancangan APBDes), monitoring program implementation through field visits, and evaluating the Village Head's Annual Report (LKPJ) at the end of the year. If any deviations are identified, the BPD issues recommendations, makes corrections, and in certain cases, reports the matter to the district level or law enforcement authorities.

Studies on the role of village councils in improving village government accountability have been conducted in various regions in Indonesia. In the study "The Role of Village Councils in Improving Village Government Accountability in Blitar District" (Handayani & Utami, 2024), it was found that the success of village government accountability was influenced by the capacity of village councils in managing oversight mechanisms and citizen participation. These results are consistent with the findings of "Strengthening the Role of the BPD in Realizing Transparency and Accountability in Village Governance in West Java" (Safitri & Nugraha, 2023), which emphasizes the importance of training BPD members to enhance their competencies in monitoring the performance of village heads. Meanwhile, the study titled "The Role of BPD in Overseeing Village Financial Management in Tanah Datar District" (Putra & Rahman, 2022) highlights that effective oversight of the Village Budget (APBDes) can minimize budget misuse and promote transparency in financial reporting. In a more specific context, the study "The Supervisory Function of the BPD in Enhancing Accountability and Transparency in Karanganyar Village" (Suryono & Lestari, 2021) asserts that collaboration between the BPD and village community institutions is key to building a culture of transparency. The study titled "Optimizing the Role of the Village Consultative

Body to Promote Accountability in Village Governance in West Kalimantan" (Firmansyah & Astuti, 2020) underscores the need for synchronization of local regulations and increased legal awareness among BPD members to strengthen oversight functions. In general, these five studies indicate that the effectiveness of BPD in improving village government accountability is influenced by three main factors: human resource capacity, community involvement, and adequate regulatory support.

To understand the quality of the BPD's role, this study uses the Servqual theory developed by Parasuraman, Zeithaml, and Berry. Although initially designed to measure service quality in the private sector, this theory can be adapted to evaluate public services, including the oversight function of the BPD. Servqual measures quality through five dimensions: tangibles (physical evidence), reliability, responsiveness, assurance, and empathy. In the tangibles dimension, the BPD of Kersik Tuo Village provides village information boards, copies of the APBDes and RPJMDes documents accessible to the public, and an open meeting room for residents. In the reliability dimension, the BPD demonstrated consistency in program monitoring, timely reporting, and the ability to correct budget discrepancies. In the responsiveness dimension, the BPD responded to complaints with an average response time of 1–3 days and even had a special protocol for handling urgent cases within 24 hours. The assurance dimension is reflected in members' understanding of village regulations, commitment to neutrality, and avoidance of conflicts of interest. Meanwhile, the empathy dimension is evident in the involvement of vulnerable groups in deliberations, a door-to-door approach to marginalized communities, and the simplification of technical legal language into everyday language or visuals that are easy to understand.

However, there are a number of obstacles faced by the Kersik Tuo Village Council. Limited human resources are the main constraint, as not all members have technical monitoring skills or adequate access to training. Community participation in deliberative forums is still low, influenced by cultural factors such as a reluctance to criticize the village government or a lack of knowledge about the issues being discussed. In addition, budget and time constraints have prevented optimal field supervision. To overcome this, the BPD has sought to innovate, such as encouraging ongoing training for members, building cooperation with NGOs, and utilizing simple technologies such as WhatsApp groups for residents or digital information boards to expand the reach of information and complaint channels.

Based on this background, this study aims to: (1) identify the role of the Kersik Tuo Village Council in improving village government accountability based on the five dimensions of Servqual; (2) analyze the obstacles faced by the Village Council in carrying out its supervisory functions; and (3) formulate strategies to strengthen the role of the Village Council to be more effective, transparent, and participatory. Theoretically, this study is expected to enrich the literature on village governance with a public service quality measurement approach. Practically, the results of this study can serve as a reference for the BPD of Kersik Tuo Village and other villages in strengthening their supervisory functions, increasing community participation, and building public trust in village governance.

Thus, this research has both local and national relevance. Locally, it documents the dynamics of oversight in Kersik Tuo Village, which can serve as a mirror for internal improvement. Nationally, this research provides a conceptual model for applying Servqual theory in assessing and improving the performance of village representative institutions, which has the potential to be widely adapted across various regions in Indonesia to strengthen the principles of good governance.

## 2. Literature Review

### 2.1. The Role of the Village Consultative Body (BPD)

The Village Consultative Body (BPD) is an institution with a strategic function in village governance as a representative of the community and a partner of the village head. Based on Law Number 6 of 2014 concerning Villages, the BPD has the task of discussing and agreeing on draft village regulations with the village head, accommodating and channeling community aspirations, and supervising the performance of the village government. From a good governance perspective, the BPD acts as a check and balance mechanism to ensure that all village policies are implemented in accordance with the principles of transparency, accountability, and participation (Leswara, H., & Rahmah, S. 2024). Previous studies indicate that the success of the BPD in performing its functions is influenced by human resource

capacity, the quality of communication with the community, and adequate regional regulations (Handayani & Utami, 2024; Safitri & Nugraha, 2023).

## 2.2. Accountability of Village Government

Accountability in the context of village governance refers to the obligation of the village government, including the village head and its apparatus, to be accountable for the implementation of tasks, the use of resources, and the achievement of objectives to the authorized parties and the community. Accountability not only covers administrative and financial aspects but also moral accountability in maintaining public trust (Windasari, I. 2024). Previous studies have emphasized that high accountability can be achieved if there are effective oversight mechanisms, information disclosure, and active community participation (Putra & Rahman, 2022; Suryono & Lestari, 2021). In the management of the Village Revenue and Expenditure Budget (APBDes), for example, transparency in reporting and community involvement in the planning and evaluation processes are key indicators of good accountability.

## 2.3 Servqual Theory in Evaluating the Role of BPD

The Servqual theory developed by Parasuraman, Zeithaml, and Berry was originally used to measure service quality in the private sector, but it is relevant to be adapted to measure public service quality, including the role of BPD in village government oversight. Servqual has five dimensions, namely: (1) tangibles or physical evidence, which includes the availability of monitoring support facilities such as village information boards, budget documents, and meeting rooms; (2) reliability, which relates to the consistency and timeliness of task implementation; (3) responsiveness, measured by the speed and alertness in responding to citizens' aspirations or complaints; (4) assurance, reflecting BPD members' knowledge of regulations and their integrity; and (5) empathy, which includes the BPD's concern for all community groups, including vulnerable groups. Research in various regions shows that the application of these five dimensions can serve as an objective evaluation instrument to assess the performance of BPD in enhancing accountability (Firmansyah & Astuti, 2020).

## 2.4 Supporting Factors and Challenges in the Role of BPD

The success of BPD in improving village government accountability is greatly influenced by several supporting factors, such as adequate human resource capacity, active community participation, regulatory support, and synergy with village community institutions. Conversely, common obstacles include low technical competence of BPD members, minimal community involvement due to cultural factors or lack of political literacy, and limited budget to support oversight activities. Innovations such as continuous training, the use of simple information technology, and partnerships with NGOs can be strategies to overcome these challenges (Safitri & Nugraha, 2023; Putra & Rahman, 2022).

## 3. Method

This study uses a qualitative descriptive approach, which aims to provide an in-depth description of the role of the Village Consultative Body (BPD) in improving village government accountability. This approach was chosen because it allows researchers to understand the phenomenon contextually, based on the perspectives of actors and stakeholders in the field. The research was conducted using a case study strategy focused on the BPD of Kersik Tuo Village, Kerinci District, Jambi Province. This village was selected purposively because it has significant economic potential in the agriculture and tourism sectors and manages a substantial annual village fund allocation, thereby requiring transparent and accountable governance.

The research data consisted of primary and secondary data. Primary data was obtained through in-depth interviews with the Head of Kersik Tuo Village as the main informant, as well as the BPD chairperson, BPD members, village officials, and community representatives as supporting informants. Secondary data was collected from official village documents such as the Village Revenue and Expenditure Budget (APBDes), the Medium-Term Village Development Plan (RPJMDes), the village head's accountability reports, village meeting minutes, as well as relevant literature and previous studies. Informants were selected using purposive sampling, considering their roles, knowledge, and involvement in the village government oversight function.

Data collection was conducted using three main techniques. First, in-depth interviews using a semi-structured guide formulated based on the five dimensions of the Servqual theory developed by Parasuraman, Zeithaml, and Berry, namely tangibles, reliability, responsiveness, assurance, and empathy. In this case, each dimension was elaborated into specific questions, such as those related to physical evidence of oversight support (tangibles), consistency of the BPD in carrying out its oversight functions (reliability), speed in responding to residents' complaints (responsiveness), understanding of regulations and integrity of BPD members (assurance), and attention of the BPD to the needs of all community groups, including vulnerable groups (empathy). Second, non-participatory observation was conducted by directly observing village government activities, village meetings, and BPD interactions with the community. Third, documentation was used to collect written and visual evidence supporting the research findings.

The main instrument in this study is the researcher himself (human instrument) who is responsible for designing, collecting, analyzing, and interpreting data. The researcher is also assisted by interview guidelines, field notes, and recording devices to accurately document the interview process. Data analysis is conducted using the interactive model of Miles and Huberman, which includes the stages of data reduction, data presentation, and conclusion drawing/verification. Data reduction is carried out to identify relevant information, data presentation is organized into narratives and thematic tables based on the Servqual dimensions, while conclusion drawing is performed by verifying findings through source triangulation and techniques.

Data validity was ensured through triangulation techniques, both source triangulation by comparing information from the Village Head, BPD, and community members, and technique triangulation by comparing interview results, observations, and documentation. Additionally, the researcher conducted member checks to ensure that interview results align with the informants' intentions and experiences. This approach is expected to provide an accurate and in-depth understanding of the role of the BPD of Kersik Tuo Village in enhancing village government accountability in accordance with the five dimensions of public service quality adapted from the Servqual theory.

## 4. Results and Discussion

### 4.1. Quality of Village Council (BPD) Services in Enhancing the Accountability of the Kersik Tuo Village Government

The analysis of the research results uses the Servqual theoretical framework developed by Parasuraman, Zeithaml, and Berry, which consists of five dimensions of service quality: Tangibles (physical evidence), Reliability, Responsiveness, Assurance, and Empathy. Each dimension is analyzed in depth to understand the extent to which the Village Consultative Body (BPD) of Kersik Tuo Village contributes to improving the accountability of village government.

#### 4.1.1 Tangibles (Physical Evidence)

The BPD of Kersik Tuo Village has demonstrated its commitment to transparency by providing adequate physical evidence to support its oversight function. Important documents such as the RPJMDes and APBDes are publicly available on village information boards in strategic locations, presented at village meetings, and stored at the BPD secretariat, which can be accessed by residents upon official request. Additionally, the BPD meeting room is open to the public, enabling residents to participate in policy discussions and program oversight.



**Figure 2.** Condition of the BPD Deliberation Meeting in Kersik Tuo Village

Source: Researcher 2025

In the documentation above, it can be seen that the village deliberation process runs smoothly, and other media such as complaint channels, such as suggestion boxes, visitor reception desks, and digital communication channels via WhatsApp, expand public access to express aspirations or complaints. Although the facilities for meeting spaces and publication media are not yet fully ideal, the existence of these facilities has laid the foundation for more inclusive public participation.

#### 4.1.2 Reliability

In terms of reliability, the Kersik Tuo Village Council consistently follows the monitoring cycle from planning, implementation, to program evaluation. This process includes active involvement in village planning meetings, verification of the village budget plan (APBDes), field visits to monitor activity implementation, and evaluation of the Village Head's Annual Report (LKPJ) at the end of each year. The BPD also sets reporting schedules aligned with the village government cycle, ensuring information is communicated to the community in a timely manner.



**Figure 2.** Monitoring and Evaluation Activities of the BPD.

Source: Researcher 2025

When discrepancies in the budget or implementation of activities are identified, the BPD takes corrective actions ranging from direct clarification, requesting supporting documents, to written recommendations for improvements. In serious cases, such as suspected misuse of funds, the BPD does not hesitate to report to the district authorities or law enforcement agencies. This consistency demonstrates the BPD's commitment to maintaining the integrity of the oversight process, despite limitations in human resources and time that sometimes affect the intensity of oversight.

#### 4.1.3 Responsiveness

The responsiveness of the BPD is reflected in the speed of responding to citizen complaints, which averages between 1–3 days, and can even be done within 24 hours for urgent cases. The BPD has a special protocol for handling emergency cases, such as reports of alleged misuse of village funds, with the initial step being a quick internal meeting for verification and coordination of follow-up actions.



**Figure 3.** Handling of aspirations of Kersik Tuo villagers in the implementation of the BPD.

Source: Researcher 2025

The aspirations raised during village meetings are recorded, summarized, and processed into the village work plan, ensuring continuity between community input and the policies adopted. Communication channels such as resident WhatsApp groups, complaint boards, and face-to-face forums serve as important tools in accelerating information flow and issue resolution. This high responsiveness builds public trust that BPD oversight is not merely a formality but tangible, swift, and measurable action.

#### 4.1.4 Assurance

The quality of BPD performance is supported by members' knowledge of village regulations, particularly Law No. 6 of 2014 and its implementing regulations. Some members have attended training sessions organized by the DPMD, although the equitable distribution of training remains a challenge. To maintain public trust, the BPD adheres to the principles of transparency, neutrality, and conflict of interest avoidance, including not holding concurrent positions that could compromise objectivity. External pressures, such as those from youth groups, are addressed through internal meeting procedures and cross-sectoral coordination to ensure policies remain in line with regulations. This independence and professionalism are crucial assets in maintaining the BPD's legitimacy as a trusted village oversight institution.

#### 4.1.5 Empathy

The BPD of Kersik Tuo Village demonstrates a high level of concern for the involvement of vulnerable groups, such as women, people with disabilities, and marginalized communities. Their participation is ensured through direct invitations, scheduling meetings at convenient times, using simple language or local dialects, and providing dedicated spaces for expressing opinions.



**Figure 4.** Condition of Community Aspirations in the Implementation of Activities by the Kersik Tuo Village Council.

Source: Researcher 2025

Personal approaches, such as door-to-door visits, are conducted to hear the aspirations of residents who are reluctant to speak in public forums. Additionally, the BPD adapts policy socialization materials into infographics or simple visuals that are easy for everyone to understand. This approach ensures that the monitoring and planning processes are inclusive and fair, while also strengthening the community's sense of ownership over the decisions made.

## 4.2. Supporting and Hindering Factors in the Implementation of Village Council (BPD) Services in Enhancing the Accountability of the Kersik Tuo Village Government.

Based on interviews and analysis using the five dimensions of Servqual, there are several supporting factors that strengthen the role of the Kersik Tuo Village Council in improving village government accountability. The main factor is the commitment of BPD members to

maintaining transparency, which is realized through information disclosure, public access to village documents, and open deliberation spaces for residents. Community support also serves as an important social capital, as some residents actively voice their aspirations and complaints through various communication channels provided. Additionally, clear regulations at the national level, such as Law No. 6 of 2014 on Villages, along with training facilitated by the Department of Community Empowerment and Village Development (DPMD), have helped enhance the competencies of BPD members in performing their oversight functions. Collaboration with village apparatus and efforts to foster cross-group communication, including youth organizations and vulnerable groups, further strengthen the BPD's legitimacy in the eyes of the community.

However, the BPD of Kersik Tuo Village also faces several obstacles that could weaken the effectiveness of its oversight. Limited human resources are the main challenge, as not all members have adequate technical skills or equal access to training. Budget constraints and time limitations also affect the frequency of field monitoring, resulting in some oversight activities not being carried out optimally. Community participation, although increasing, is still hampered by a culture of reluctance to criticize the village government and low literacy regarding village governance issues. In addition, physical facilities such as meeting rooms, publication media, and complaint facilities still need to be improved in order to reach more residents effectively. If not addressed immediately, these obstacles could reduce the quality of public services and weaken public trust in the BPD.

## 5. Conclusions

This study concludes that the Village Consultative Body (BPD) of Kersik Tuo Village has performed its role of supervising village administration quite effectively based on Parasuraman's five dimensions of SERVQUAL. In terms of tangibles, the BPD has provided physical facilities such as information boards, copies of village documents, and open meeting rooms that support transparency. In the reliability dimension, the BPD has demonstrated consistency in monitoring program implementation and timely reporting, as well as taking corrective actions when discrepancies are identified. Responsiveness is reflected in the BPD's promptness in addressing residents' aspirations and complaints, including having a special protocol for handling urgent cases. In terms of assurance, the competence of BPD members in understanding village regulations and maintaining neutrality is an important asset in building public trust. Meanwhile, empathy is evident in the BPD's efforts to involve vulnerable groups, conduct direct visits to marginalized communities, and simplify technical legal language to make it easier for all groups to understand.

The success of the BPD in carrying out its role is supported by the commitment of its members to openness, clear regulatory support, and partnership with village officials and the community. However, the effectiveness of oversight still faces a number of obstacles, such as limited human resources, lack of equitable training, limited physical facilities, and suboptimal community participation due to cultural and literacy factors. Therefore, strengthening the capacity of BPD members, improving supporting facilities, and implementing more inclusive public participation strategies are crucial steps to ensure that the principles of transparency, accountability, and participation are realized sustainably in village governance.

## Recommendations

Based on the research findings and analysis of the role of the Village Consultative Body (BPD) in improving the accountability of village governance in Kersik Tuo Village through the five dimensions of Parasuraman's SERVQUAL model, several strategic recommendations are proposed. First, the capacity of BPD members should be enhanced through continuous and equitable training programs covering topics such as village regulations, budget oversight, report writing, and public communication. These sessions should be accessible to all members to avoid centralizing knowledge and can be enriched by involving speakers from academia, government, and external oversight bodies. Second, supporting infrastructure for oversight must be strengthened. Providing representative and open meeting spaces, updating village information boards to digital formats, and developing tech-based complaint systems (e.g., WhatsApp integration or official email) will enable more efficient communication and data transparency.

Third, community participation needs to be increased. BPD can conduct regular outreach and socialization using accessible language and visual media such as infographics to educate citizens about their rights and roles in monitoring village governance. Inclusive

strategies like door-to-door visits or small group forums should target women, marginalized groups, and those often excluded from formal discussions. Fourth, monitoring and follow-up processes must be optimized through structured schedules, clear documentation of oversight activities, and the use of Key Performance Indicators (KPIs) to assess effectiveness. Monitoring reports should be simplified for public understanding and include actionable recommendations.

Fifth, the BPD is encouraged to collaborate with external stakeholders such as NGOs, universities, local media, and government bodies. This network can enhance technical capacity and ensure independent monitoring, while stakeholder forums provide a space to deliberate issues of accountability and propose joint solutions. Sixth, the utilization of information technology should be maximized. Developing digital platforms or village websites to host budget data, implementation reports, and real-time updates can enhance information transparency. Social media should also be leveraged for publishing activities, spreading information, and engaging interactively with the public.

Lastly, maintaining integrity and independence is fundamental for the credibility of BPD. Members must avoid conflicts of interest and uphold ethical standards through an internal code of conduct. Transparent decision-making processes and a firm commitment to accountability will help establish BPD as a trusted and exemplary institution in the governance of Kersik Tuo Village.

## References

- Angreni, D. (2024). *The role of village officials in the accountability of village fund management in Malalin Village, Cendana District, Enrekang (An analysis of Sharia accounting)* (Doctoral dissertation, IAIN Parepare).
- Arsyad, S. N. S., & Ahmad, B. (2024). Dynamics of policy and implementation of the advanced village program: A literature review and policy recommendations. *PAMARENDA: Public Administration and Government Journal*, 4(2), 285–295.
- Fatahilah, A. N., Wahyuti, S., & Pasolang, Y. (2024). Implementation of the functions of the Village Consultative Body (BPD) in the implementation of village government. *JADMENT: Journal of Administration and Development*, 1(2), 77–88.
- Firmansyah, Y., & Astuti, D. (2020). Optimizing the role of the Village Consultative Body to promote accountability in village government in West Kalimantan. *Jurnal Borneo Administrasi*, 16(2), 155–170.
- Handayani, S., & Utami, R. (2024). The role of the Village Consultative Body in improving village government accountability in Blitar Regency. *Journal of Government Science Widya Praja*, 50(1).
- Kardina, M., Frinaldi, A., Magriasti, L., & Hendranaldi. (2024). Implementation of decentralization and its impact on the empowerment of independent villages in Indonesia. *PROFESSIONAL Journal of Communication & Public Administration*, 11(2), 609–614.
- Leswara, H., & Rahmah, S. (2024). The role of the Village Consultative Body in supervising the village budget. *Journal of Administration Studies*, 1(2), 94–112.
- Putra, A., & Rahman, H. (2022). The role of the Village Consultative Body in supervising village financial management in Tanah Datar Regency. *Journal of Politics and Regional Government*, 14(1), 77–90.
- Safitri, D., & Nugraha, P. (2023). Strengthening the role of the Village Consultative Body in realizing transparency and accountability in village administration in West Java. *Journal of Public Administration*, 9(2), 112–124.
- Suryono, A., & Lestari, W. (2021). The supervisory function of the Village Consultative Body (BPD) in improving accountability and transparency in Karanganyar Village. *Journal of Social Sciences and Political Science*, 25(3), 310–324.
- Tohawi, A. (2025). Analysis of the role of the Village Consultative Body in the village government system in Indonesia. *Islamic Law: Journal of Syiasab*, 10(1), 92–120.
- Ubaidillah, H., & Salahudin. (2024). Design of village governance in Sudioarjo Regency, East Java. *JPKM: Journal of Community Service*, 1(1), 20–31. <https://doi.org/10.70214/qbdrh458>
- Widasari, I. (2024). Accountability and transparency in financial management from an Islamic perspective. *Hasina: Journal of Islamic Accounting and Business*, 1(1), 10–25.
- Yuliani, D., & Permata, S. R. (2023). Participation of the Village Consultative Body in budget planning and implementation in rural governance. *Journal of Rural Development Policy*, 5(1), 45–58. <https://doi.org/10.1016/j.jrdp.2023.01.004>
- Zainal, M. A., & Maulida, F. (2024). Transparency in village budget management: A case study of community-based monitoring. *Jurnal Akuntansi dan Kebijakan Publik*, 12(3), 215–230. <https://doi.org/10.24034/jakp.v12i3.1021>