

**SUPERVISION OF THE USE OF VILLAGE FUNDS BY THE VILLAGE
CONSULTATIVE BODY (BPD) IN HANDLING COVID-19 IN THE
PERSPECTIVE OF MAQASHID SYARIAH JASSER AUDA (Study in
Tumpukrenteng Village, Turen District, Malang Regency)**

THESIS

By:

Frida Pramadipta (18230109)



**CONSTITUTIONAL LAW STUDY PROGRAM (SIYASAH)
FACULTY OF SHARIA,
NEGRI MAULANA ISLAMIC UNIVERSITY MALIK IBRAHIM
MALANG**

2022

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2022

PERNYATAAN KEASLIAN SKRIPSI

Demi Allah,

Dengan kesadaran dan rasa tanggung jawab terhadap pengembangan keilmuan, penulis menyatakan bahwa skripsi dengan judul:

PENGAWASAN PENGGUNAAN DANA DESA OLEH BADAN PERMUSYAWARATAN DESA (BPD) DALAM PENANGANAN COVID-19 DALAM PERSPEKTIF MAQASHID SYARIAH JASSER AUDA (Studi di Desa Tumpukrenteng Kecamatan Turen Kabupaten Malang)

Benar-benar merupakan skripsi yang disusun sendiri berdasarkan kaidah penulisan karya ilmiah yang dapat dipertanggungjawabkan. Jika dikemudian hari laporan penelitian skripsi ini merupakan hasil plagiasi karya orang lain baik sebagian maupun keseluruhan, maka skripsi sebagai prasyarat mendapat predikat gelar sarjana dinyatakan batal demi hukum.

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PENGAWASAN PENGGUNAAN DANA DESA OLEH BADAN PERMUSYAWARATAN DESA (BPD) DALAM PENANGANAN COVID-19 DALAM PERSPEKTIF MAQASHID SYARIAH JASSER AUDA (Studi di Desa Tumpukrenteng Kecamatan Turen Kabupaten Malang)

Maka pembimbing menyatakan bahwa skripsi tersebut telah memenuhi syarat-syarat ilmiah untuk diajukan dan diuji oleh Majelis Dewa Penguji.

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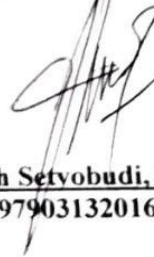
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**SUPERVISION OF THE USE OF VILLAGE FUNDS BY THE VILLAGE
CONSULTATIVE BODY (BPD) IN HANDLING COVID-19 PERSPECTIVE
MAQASHID SYARIAH JASSER AUDA (Study in Tumpukrenteng Village,
Turen District, Malang Regency)**

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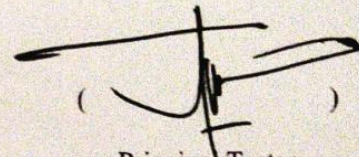
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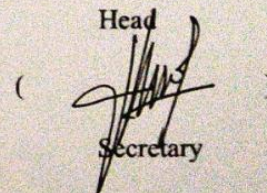
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Motto

*"O people of faith, you shall not betray Allah and the Messenger (Muhammad) and
(also) do not betray the mandates entrusted to you, while ye know"
(Al-Anfal 27).*

FOREWORD

Alhamdulillahirabbil'alamin, all praise be to Allah who gave mercy and assistance in writing a thesis entitled "Supervision of the Use of Village Funds by the Village Consultative Body (BPD) in Handling Covid-19 The Perspective of Maqashid Syariah Jasser Auda (Study in Tumpukrenteng Village, Turen District, Malang Regency)" I can complete well. Shalawat and greetings I extend to the prophet Muhammad SAW who has been given *uswatun hasanah* in living this life in *syar'i*. By following him, may we be classified as people of faith and get their intercession in the doomsday. Amiin

With all the might and effort and teaching, guidance and direction, and assistance of the services that have been provided, then with all humility the author expresses his incomparable gratitude to:

1. Prof. Dr Zainuddin, M.Ag. as the Rector of Maulana Malik Ibrahim State Islamic University Malang.
2. Dr. Sudirman, MA. as Dean of the Faculty of Sharia Maulana Malik Ibrahim State Islamic University Malang.
3. Musleh Harry, S.H., M.Hum. as the head of the Constitutional Law Study Program, Faculty of Sharia Maulana Malik Ibrahim State Islamic University Malang.
4. Teguh Setyobudi, S.HI., M,H., as a research supervisor who has

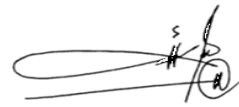
devoted time to providing guidance and motivation in completing this thesis.

5. A board of thesis examiners who have provided constructive criticism and suggestions as well as direction in refining the deficiencies present in the author's research.
6. All lecturers and the academic community of the Faculty of Sharia, Maulana Malik Ibrahim State Islamic University Malang who have given lessons to the author. May his charities become charities of worship to get the blessings of Allah Almighty.
7. To the Tumpukrenteng Village government who is willing to provide data information to the author.
8. Both parents of the author, Wiji Widodo, S.Pd and Suliani who always wished the best for his daughter's life.
9. To the author's sister, Lina Kusuma Wardani, S.Pd who gave his best support.
10. To my friends, Faradiba Suryaningrum, Safira Widyaningrum, Farda Muslimah, Ilmiyatus Sa'dia and there are still many that I can't name one by one.

With the completion of this thesis report, it is hoped that the knowledge I have gained during college can provide charitable benefits for life in the world and the hereafter. As a human being who never escapes oversight, the

author sincerely hopes for the door of forgiveness and criticism and suggestions from all parties for the sake of improvement efforts in the future.

Malang, 12 May 2022

A handwritten signature in black ink, consisting of a large, stylized loop followed by a vertical stroke and a small flourish at the end.

Frida Pramadipta

ABSTRAK

Pramadipta, Frida, (18230109), 2022 *Pengawasan Penggunaan Dana Desa oleh Badan Permusyawaratan Desa (BPD) dalam Penanganan Covid-19 Perspektif Maqashid Syariah Jasser Auda (Studi di Desa Tumpukrenteng Kecamatan Turen Kabupaten Malang)*, Skripsi, Jurusan Hukum Tata Negara (Siyasah), Fakultas Syariah Universitas Islam Negeri Maulana Malik Ibrahim Malang. Pembimbing: Teguh Setyobudi, S.HI., M.H.

Kata Kunci : Pengawasan BPD, Dana Desa Penanganan Covid-19, Maqashid Syariah Jasser Auda

BPD Desa Tumpukrenteng dalam fungsi pengawasan dana desa penanganan Covid-19 dinilai masih belum mencapai fungsi yang maksimal dalam mewujudkan pemerintahan desa yang baik. Dalam proses menjalankan fungsi pengawasan, terdapat beberapa hal yang menjadi problematika yang menjadi penghambat kinerja BPD yang maksimal.

Fokus penelitian ini pada pelaksanaan fungsi pengawasan dana desa penanganan Covid-19 yang disandarkan dalam Permendagri Nomor 73 Tahun 2020 tentang Pengawasan Pengelolaan Dana Desa serta tinjauan maqashid syariah Jasser Auda pada bidang tersebut.

Penelitian ini berjenis penelitian yuridis empiris dan menggunakan pendekatan yuridis sosiologis, berlokasi di Desa Tumpukrenteng Kecamatan Turen Kabupaten Malang. Perolehan data didapatkan peneliti menggunakan metode observasi, wawancara dan dokumentasi. Setelah data diperoleh maka dianalisis menggunakan Analisis Deskriptif.

Hasil penelitian ini menunjukkan bahwa pengawasan penggunaan dana desa untuk penanganan Covid-19 terhambat dengan waktu turunnya dana desa yang tidak dapat dipastikan dan kurangnya komunikasi dengan perangkat desa atas program kegiatan yang dihapus, dialihkan dan ditunda. Sedangkan tinjauan maqashid syariah Jasser Auda pelaksanaan pengawasan BPD belum memenuhi seluruh prinsip-prinsip maqashid syariah dalam hal ini adalah memberikan kebebasan dan penghormatan pada keyakinan, menjadi perlindungan HAM dan martabat manusia, menjadi pengembangan pola pikir dan penelitian ilmiah, menjadi kepedulian dan pengembangan institusi keluarga.

ABSTRACT

Pramadipta, Frida, (18230109), 2022 Supervision of the Use of Village Funds by the Village Consultative Board (BPD) in Handling Covid-19 Perspective Maqashid Syariah Jasser Auda (Study in Tumpukrenteng Village, Turen District, Malang Regency), Thesis, Department of State Governance Law (Siyasah), Faculty of Sharia Universiras Islam Maulana Malik Ibrahim Malang. Supervisor:Teguh Setyobudi, S.HI., M.H.

Keywords : BPD Supervision, Covid-19 Handling Village Fund, Maqashid Syariah Jasser Auda

BPD Tumpukrenteng Village in the function of monitoring village funds handling Covid-19 is considered still not achieving the maximum function in realizing good village governance. In the process of carrying out the supervisory function, there are several things that become problems that inhibit the maximum bpd performance.

The focus of this research is on the implementation of the village fund supervision function for handling Covid-19 which is propped up in Permendagri Number 73 of 2020 concerning Village Fund Management Supervision and Jasser Auda Sharia maqashid review in the field.

This research is a type of empirical juridical research and uses a sociological juridical approach, located in Tumpukrenteng Village, Turen District, Malang Regency. The data was obtained by researchers using observation, interview and documentation methods. Once the data is obtained, it is analyzed using Descriptive Analysis.

The results of this study showed that supervision of the use of village funds for handling Covid-19 was hampered by the timing of the decline in village funds that could not be ascertained and the lack of communication with village devices over the activity program that was removed, diverted and postponed. While the review of sharia maqashid Jasser Auda implementation of BPD supervision has not met all the principles of sharia maqashid in this case is to provide freedom and respect for beliefs, to protect human rights and human dignity, to develop scientific mindset and research, become a concern and development of family institutions.

تجريدي

براماديبنتا، فريدا، (18230109)، 2022 الإشراف على استخدام أموال القرية
من قبل الهيئة الاستشارية للقرية (BPD) في التعامل مع منظور
Covid-19 لمكاشيد سياريا جاسر عودة (دراسة في قرية
تومبوكرينتنگ، مقاطعة تورين، مالانغ ريجنسي)، أطروحة، قسم
القانون الدستوري (سياسة)، كلية الشريعة في الجامعة الإسلامية
الحكومية مولانا مالك إبراهيم مالانغ. المشرف: تيجوه سيتيوبودي،
.S.HI، M، H

الكلمات المفتاحية : الإشراف على التنمية الشخصية، صندوق القرية للتعامل مع
كوفيد-19، مجمع الشريعة جاسر عودة

تعتبر قرية Bpd Tumpukrenteng في وظيفة الإشراف على
أموال القرية التي تتعامل مع Covid-19 أنها لم تحقق أقصى وظيفة في
تحقيق حكومة القرية الجيدة. في عملية تنفيذ الوظيفة الإشرافية ، هناك العديد
من الأشياء التي تصبح مشاكل تعوق الأداء الأقصى ل BPD.
ينصب تركيز هذا البحث على تنفيذ وظيفة الإشراف على صندوق
القرية للتعامل مع Covid-19 والتي تستند إلى الرقم 73 لعام 2020 بشأن
الإشراف على إدارة صناديق القرى ومراجعة جاسر عودة للمقاصد الشرعية
في هذا المجال.

هذا البحث هو من النوع القانوني التجريبي من البحوث ويستخدم
نهجاً قانونياً اجتماعياً ، يقع في قرية Tumpukrenteng ، مقاطعة تورين ،
مالانغ ريجنسي. تم الحصول على البيانات من قبل الباحثين باستخدام طرق
الملاحظة والمقابلات والتوثيق. بعد الحصول على البيانات ، يتم تحليلها
باستخدام التحليل الوصفي.

تظهر نتائج هذه الدراسة أن الإشراف على استخدام أموال القرية
للتعامل مع كوفيد-19 يعوقه التوقيت غير المؤكد لانخفاض أموال القرية
وعدم التواصل مع مسؤولي القرية بشأن برنامج الأنشطة التي يتم حذفها
وتحويلها وتأجيلها. وفي الوقت نفسه، فإن استعراض مقاشد الشريعة جاسر
عودة تنفيذ BPD قبل الإشراف يلبي جميع مبادئ الشريعة في هذه الحالة هو
توفير الحرية واحترام العقيدة، لتكون حماية حقوق الإنسان والكرامة

الإنسانية، لتكون تنمية عقلية وبحث علمي، لتكون من اهتمامات وتطوير
مؤسسات الأسرة.

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CHAPTER 1

INTRODUCTION

A. Background

Supervision of village funds by the community through BPD (Village Consultative Body) aims to make the village clean without fraudulent practices such as corruption, collusion and nepotism. Corruption is not only inherent in those in the upper positions, but also occurs in the lower small realms. Therefore, the management of village funds needs to be supervised, including the supervisory function of BPD as stated in the mandate of Article 55 of Law No. 6 of 2014¹ in the framework of legislative functions, accommodating and channeling the aspirations of the community, as well as supervision of the performance of the village head.²

BPD members are elected by means of deliberation and consensus by the village community which will be taken from religious leaders, customs, socio-political organizations, professional groups and other community leaders. To carry out the election of BPD members, the Village Head formed an election committee determined by the Decree of the Village Head, his membership was as many as 9 (Nine) people consisting of 1 chairman concurrently members, 1 Secretary concurrently members, and 7 members.³

BPD's supervisory authority for village funds during the Covid-19 pandemic must continue to be carried out. In a review of emergency constitutional law, Jimly Asshidiqie stated, every time a state of emergency is declared, which in this case is the Covid-19 pandemic, has consequences for the government to commit deviations from

¹ Article 61 letter a of Law Number 6 of 2014 concerning Villages of the Statute Book of the Republic of Indonesia of 2014 Number 7)

² Article 55 of Law Number 6 of 2014 concerning Villages of the Statute Book of the Republic of Indonesia of 2014 Number 7)

³ Anton Widjaja, *Pemerintah Desa/Marga Berdasarkan UU No 22 Tahun 1999 Tentang Pemerintahan Daerah* (Jakarta: Raja Grafindo Pustaka, 2003), 35.

legal principles.⁴ The word deviation needs to be well understood so as not to cause ambiguity. Deviation is interpreted when a provision is set aside and replaced with another provision of a progressive nature for which there is no express arrangement.⁵

BPD's supervisory function of village funds in an emergency has no change in its application because it is expressly regulated in Article 20 of the Minister of Home Affairs Regulation Number 73 of 2020 concerning Supervision of Village Fund Management which includes planning activities and village government budgets, implementation of activities, reports on the implementation of village budgets and achievements of the implementation of village RPJM, Village RKP, and Village APB.

The suboptimal function of BPD supervision is five descriptions of the problem. *First*, the Chairman of BPD and the Head of Tumpukrenteng Village still have kinship relations that cause each party to be understandable, loose and less assertive in carrying out their tupoksi. So that its transparency and independence become less. *Second*, institutionally, BPD is less visible in the community in organizing activities and its members. Only some of them seem to be active in society, so many people do not know the importance of the existence of BPD.⁶ *Third*, not all BPD members have adequate capabilities and capacities related to carrying out their functions. As in discussing the Draft Village Regulations, which are mostly made from the Village Head, not BPD. *Fourth*, Indonesian Corruption Watch (ICW) noted that during the first six months of 2020 there were 169 corruption cases. Of these, the village fund

⁴ Jimly Asshidiqie, *Hukum Tata Negara Darurat* (Jakarta: PT Raja Grafindo Persada, 2007), 58.

⁵ Jimly Asshidiqie, *Pengantar Ilmu Hukum Tata Negara* (Jakarta: Rajawali Pers, 2016), 7.

⁶ Rokhim, interview, (Malang, March 18, 2022)

budget sector occurred the most, namely 44 cases.⁷ Throughout 2021, ICW also noted that there were 363 defendants from corruption cases. *Fifth*, Presidential Regulation Number 104 of 2021 explains that at least 8% is for the allocation of handling Covid-19.⁸

Such realities to get more comprehensive results need to be studied in the perspective of maqashid sharia Jasser Auda which uses a multidisciplinary approach⁹ although it comes from Western scholarship as long as it does not contradict the teachings of Islam. In his work entitled *Maqasid al-shari'ah as philosophy of Islamic law: a System Approach*, Jasser uses a contemporary approach such as cognitive nature, wholeness, openness, interrelated, multi dimensionality, purposefulness. So that decisions based on Islamic law are not outdated to answer contemporary problems that are increasingly complex for the benefit of society.¹⁰

Relating to the supervision of village funds, Presidential Regulation Number 104 of 2021,¹¹ with a large enough amount of village funds, even stricter monitoring and supervision are needed to ensure that the allocation is right on target and not misused. Tumpukrenteng Village itself has a total village fund of Rp. 1,028,909,000 as evidenced by the picture below:¹²

⁷ Databoks, "Korupsi Dana Desa Paling Banyak Terjadi Selama Semester I/2020," Databoks, 2020, <https://databoks.katadata.co.id/datapublish/2020/09/30/korupsi-dana-desa-paling-banyak-terjadi-selama-semester-i2020>.

⁸ Article 5 Paragraph 4 of Presidential Regulation Number 104 of 2021 concerning Details of the 2022 Budget and State Revenue (Statute Book of the Republic of Indonesia of 2021 Number 260)

⁹ The Great Dictionary Indonesian defines multidisciplinary with regard to various sciences. View the "Multidisciplinary" Big Indonesian Dictionary (Online Version of the Dictionary), accessed March 21, 2022, <https://kbbi.web.id/multidisipliner>

¹⁰ Retna Gumanti, "Maqasid Al-Syariah Menurut Jasser Auda (Pendekatan Sistem Dalam Hukum Islam)," *Jurnal Al-Himayah* 2 (2018): 109.

¹¹ Article 5 Paragraph 4 of Presidential Regulation Number 104 of 2021 concerning Details of the 2022 State Budget and Revenue

¹² Village Revenue and Expenditure Budget (APBDes) Tumpukrenteng Turen District in 2021

RINCIAN ANGGARAN PENDAPATAN DESA/ PEMERINTAH DESA TUMPUKRENTENG KECAMATAN TUREN TAHUN ANGGARAN 2021				
KODE	U R A I A N	ANGGARAN		
		VOLUME	HARGA SATUAN	JUMLAH
1	2	3	4	5
4.	PENDAPATAN			1.766.108.575,34
4.1.	Pendapatan Asli Desa			180.000.000,00
4.1.4.	Lain-Lain Pendapatan Asli Desa			180.000.000,00
4.1.4.00	Lain-Lain Pendapatan Asli Desa			180.000.000,00
	01. Pendapatan Asli Desa	PAD	1 Tahun	180.000.000,00
4.2.	Pendapatan Transfer			1.585.264.147,00
4.2.1.	Dana Desa			1.028.909.000,00
4.2.1.01	Dana Desa	DDS	1 Tahun	1.028.909.000,00
	01. Dana Desa			1.028.909.000,00
4.2.2.	Bagi Hasil Pajak dan Retribusi			40.325.932,00
4.2.2.01	Bagi Hasil Pajak dan Retribusi Daerah Kabupaten/Kota	PSH	1 Tahun	40.325.932,00
	01. Bagi Hasil Pajak			40.325.932,00
4.2.3.	Alokasi Dana Desa			516.129.215,00
4.2.3.01	Alokasi Dana Desa	ADD	1 Tahun	516.129.215,00
	01. Alokasi Dana Desa			516.129.215,00
4.3.	Pendapatan Lain-lain			2.744.428,34
4.3.1.	Bunga Bank			2.744.428,34
4.3.1.01	Bunga Bank	DLL	1 Tahun	2.744.428,34
	01. Bunga Bank Tahun 2020			2.744.428,34
	JUMLAH PENDAPATAN			1.766.108.575,34
Disetujui, KEMUKA DESA HELMAN KHODIDI		TUMPUKRENTENG, 30 December 2020 SEKRETARIS DESA BISRI MUSTOFI KAROMI		

Gambar 1: Details of the Revenue Budget of the Tumpukrenteng Village Government, Turen District, for fiscal year 2021

To support this research, there are several previous studies that are relevant to BPD's supervision of the use of village funds for funding for handling Covid-19 which was studied by Latipah on the Effectiveness of Village Fund Management and Supervision (Study of Village Funds in Babakan Daeyuh Village, Cileungsi, Bogor), in 2019.¹³ The result of this research is that the management and supervision of village funds by BPD still encounter obstacles and have not run effectively because the village government often ignores the rules that are the reference for village fund management.

Then research by Sonia Apriani on Village Fund Governance during the Covid-19 Pandemic in Sumbermulyo Village, Bambanglipuro District, Bantul Regency, DIY in

¹³ Latipah, "Efektivitas Pengelolaan Dan Pengawasan Dana Desa (Studi Terhadap Dana Desa Di Desa Babakan Dayeuh, Cileungsi, Bogor)" (UIN Syarif Hidayatullah, 2019).

2021. The result of the study is the governance of village funds during the Covid-19 pandemic by establishing 17 criteria for the poor and in administering village funds for BLT using the Village Financial System.¹⁴ Based on the above presentation, further studies are needed to examine the function of village fund supervision by the Tumpukrenteng Village BPD during the Covid-19 pandemic, therefore, this study raised the title "Supervision of the Use of Village Funds by the Village Consultative Body (BPD) in Funding for Handling Covid-19 in Tumpukrenteng Village, Turen District, Malang Regency (Perspective of Maqashid Syariah Jasser Auda)".

B. Problem Formulation

1. How is the implementation of monitoring the use of village funds by the Village Consultative Body (BPD) in funding the handling of Covid-19 in Tumpukrenteng Village, Turen District, Malang Regency?
2. How is Jasser Auda's review of maqashid sharia on the implementation of monitoring the use of village funds by the Village Consultative Body (BPD) in funding the handling of Covid-19 in Tumpukrenteng Village, Turen District, Malang Regency?

C. Research Purposes

1. To find out, analyze and describe the implementation of supervision of the use of village funds by the Village Consultative Body (BPD) in funding for handling

¹⁴ Sonia Apriani, *"Tata Kelola Dana Desa Pada Masa Pandemi Covid19 Di Desa Sumbermulyo Kecamatan Bambanglipuro Kabupaten Bantul, DIY."* (Sekolah Tinggi Pembangunan Masyarakat Desa "APMD," 2019).

Covid-19 in Tumpukrenteng Village, Turen District, Malang Regency

2. To find out, analyze and describe the implementation of supervision of the use of village funds by the Village Consultative Body (BPD) in funding the handling of Covid-19 in Tumpukrenteng Village, Turen District, Malang Regency, the perspective of maqashid syariah Jasser Auda.

D. Research Benefits

1. The theoretical benefit of this research is as a development of the science of constitutional law studies, especially the BPD supervision policy on the use of village funds.
2. Practically speaking, it is hoped that the results of this study will be input for stakeholders of the Tumpukrenteng Village government, Turen District, Malang Regency

E. Operational Definition

1. Supervision of BPD (Village Consultative Body)

The first point as a free variable. Supervision can be defined as a process to ensure that organizational and management goals can be achieved. This relates to the ways of making activities as planned. This understanding indicates the existence of a very close relationship between planning and supervision. Supervision serves as a benchmark for assessment as a result of the goals achieved.¹⁵ Supervision is the process of monitoring employee performance based on standards to measure performance, ensuring the quality of performance

¹⁵ M. Kadarisman, *Manajemen Pengembangan Sumber Daya Manusia*, (Jakarta: Rajawali, 2013), 172.

appraisals.¹⁶ In this study, the supervisory function is part of the right of BPD to supervise and ask the village government for information about the implementation of village government.¹⁷ Supervision carried out by BPD includes planning activities and budgets of village governments, implementation of activities, reports on the implementation of village budgets and achievements of the implementation of village RPJM, village RKP, and village budgets.¹⁸

F. Village Fund for Handling Covid-19

Village funds are funds sourced from the state budget intended for villages which are transferred through the district/city budget and are used to finance government administration, development implementation, community development development and community empowerment. The government budgets village funds nationally in the state budget every year which is sourced from government spending by streamlining village-based programs equally and equitably.¹⁹ Village Funds allocated to support the handling of Covid-19 have been regulated in Presidential Regulation Number 104 of 2021 which explains that at least 8% of the village fund allocation in each village.²⁰

G. Maqashid Shariah Jasser Auda

¹⁶ Mathis and Jackson, *Human Resource Management: Manajemen Sumber Daya Manusia* (Jakarta: Salemba Empat, 2006).

¹⁷ Article 66 Letter a of Law Number 6 of 2014 concerning Village Villages (Statute Book of the Republic of Indonesia of 2014 Number 7)

¹⁸ Article 20 of the Regulation of the Minister of Home Affairs Number 73 of 2020 concerning Supervision of Village Fund Management (State Gazette of the Republic of Indonesia of 2020 Number 1496)

¹⁹ Sri Mulyani Indrawati, *Buku Pintar Dana Desa* (Jakarta: Kemenkeu, 2017),14

²⁰ Article 5 Paragraph 4 of Presidential Regulation Number 104 of 2021 concerning Details of the 2022 Budget and State Revenue (Statute Book of the Republic of Indonesia of 2021 Number 260)

Maqashid Shariah Jasser Auda is a bound variable. The word maqashid is a form of jama' of maqshad which means purpose and purpose, while shari'ah has the meaning of the laws of Allah. Thus, maqashid al-shari'ah is the objectives to be achieved from a legal establishment.²¹ According to Auda, in terminology maqāṣid is defined as the understanding of meaning-meaning, as well as the object behind a law. For some Islamic legal theorists, Maqāṣid is an alternative statement to maṣāliḥ.²² Maqāṣid is an alternative statement to maṣāliḥ.²³ The scope of the classical al-maqāṣid is Sharia as a whole, hence al-maqāṣid does not include the specific purposes of a law/text or of a number of texts governing specific topics of Shari'a. The approach uses the approach of Islamic Law and Uṣul Fiqh.²⁴

According to Jasser Auda, in order for Islamic sharia to be able to play a positive role in realizing the benefit of mankind, and be able to answer the challenges of the current era, the scope and management of maqasid theory as it has been developed in classical Islamic law must be expanded. Originally confined to individual representation, had to be expanded to include more general territories; from the territory of the individual to the territory of society or mankind of all its levels. Then it is described as follows:²⁵

1. Protection of religion, developed into the Protection of freedom of belief,
2. Protection of the soul, developed into the protection of human rights

²¹ Ghofar Shidiq, "Teori Maqashid Al-Syari'Ah Dalam Hukum Islam," *Sultan Agung* 44, no. 118 (2009): 117–30.

²² Auda, Jasser, *Maqasid Al-Shariah A Beginner's Guide*, (London: The International Institute of Islamic Thought, 2008), 1.

²³ Jasser Auda, *Maqasid Al-Shariah A Beginner's Guide* (London: The International Institute of Islamic Thought, 2008), 1.

²⁴ Duderija, Ade, *Maqāṣid al-Sharī'a and Contemporary Reformist Muslim Thought: An Examination*, (Amerika: Palgrave Macmillan, 2014), 2.

²⁵ Retno Gumanti, *Maqasid al-Syariah menurut Jasser Auda Pendekatan Sistem dalam Hukum Islam* (Fakultas Syariah IAIN Sultan Amai Gorontalo Vol 2, 2018), 114.

3. Protection of property, developed into the embodiment of social solidarity
4. Protection of reason, developed into the Embodiment of scientific thinking or the embodiment of the spirit of seeking science
5. Protection of offspring, developed into family protection

Based on the explanation above, the realization of women's representation as members of BPD is very important because it is for the benefit of the community in channeling and fighting for women's aspirations according to the concept of sharia maqasid Jasser Auda.

B. Systematics of Discussion

In this thesis research, there is a V Chapter. The writing of thesis research is written using the following systematics:

Chapter I, is an introduction. This chapter describes the introduction to the study. In the introduction of this study, it will be explained the definition of the role of rabbani children's social welfare institutions in family welfare consultation services to the targeted communities, it will also be explained about the limitations of the problem, the formulation of the problem, the purpose of the research benefits of the research reviewed, with the perspective of Maslahah Mursalah.

Chapter II, is a literature study, this chapter explains the previous research that is relevant to this research problem by providing a difference between the previous research and the research that the researcher conducted in this thesis research. In this chapter, an analysis will also be given regarding the role of Rabbani children's social welfare institutions in the implementation of family welfare consultations.

Chapter III, is a research method This chapter will explain several sub-related research methods used in this study. Some of these subs are research types, research approaches, research locations, data sources, Data collection techniques, data analysis, analysis and conclusions.

Chapter IV, is the result of research and discussion, in this chapter will be described the data obtained and the implementation of research at the research site, the data will be processed and will then be linked to the state of the Rabbani children's social welfare institution program described in the previous chapter.

Chapter V, is the conclusion, this chapter will provide the conclusions of this thesis research and become a momentum for providing advice by researchers regarding the process and results of the research.

CHAPTER II

LITERATURE REVIEW

A. Past Research

In a scientific work, previous research is very important as a comparison with existing research. The previous research in this study is as follows:

1. Nasrul Haq, Supervision of the Village Consultative Body on the Allocation

of Village Funds in Bontosunggu Village, Bajeng District, Gowa Regency, 2019, Muhammadiyah Makasar University.²⁶ This type of research is descriptive qualitative that explains situations or events systematically, factually and accurately interprets BPD supervision of the allocation of village funds in Bontosunggu village, Bajeng District, Gowa Regency. Data collection was carried out by observation, interviews and literature studies. The results of this study show that the supervisory function of the Village Consultative Body for the Village Government in the form of direct supervision and indirect supervision of the implementation of the Village Fund Allocation (ADD) has not been optimal, as well as the obstacles that hinder BPD in carrying out supervisory functions, including in the form of incompetent human resources and institutionally BPD does not have a secretariat, causing BPD to not be managed properly as an institution.

2. Yusi Nurdianti, *The Effect of the Implementation of the Supervisory Function by the Village Consultative Body on the Effectiveness of Village Fund Management by the Buniseuri Village Government, Cipaku District, Ciamis Regency*, 2019, Gajah Mada University.²⁷ This study uses a qualitative descriptive research method. The sample collection technique used by the author is saturated sampling / census, thus the sample in this study is 22 people where data collection is carried out by filling out questionnaires and

²⁶ Nasrul Haq, “*Pengawasan Badan Permusyawaratan Desa Terhadap Alokasi Dana Desa Di Desa Bontosunggu Kecamatan Bajeng Kabupaten Gowa*,” Universitas Muhammadiyah Makasar (2019).

²⁷ Yusi Nurdianti, *Pengaruh Pelaksanaan Fungsi Pengawasan oleh Badan Permusyawaratan Desa Terhadap Efektivitas Pengelolaan Dana Desa oleh Pemerintah Desa Buniseuri Kecamatan Cipaku Kabupaten Ciamis*, Jurnal Ilmiah Administrasi Negara (Universitas Gajah Mada, Vol 6 No 3, 2019), 175.

interviews with the Head of the Village Consultative Body and the Village Head. Data collection techniques through literature studies and field studies which include: observation, interviews and questionnaires (questionnaires). Based on the results of the questionnaire analysis and data obtained the results that there is a significant influence of the implementation of the supervisory function by the Village Consultative Body on the effectiveness of village fund management by the Buniseuri Village Government.

3. Latipah, Effectiveness of Village Fund Management and Supervision (Study of Village Funds in Babakan Daeyuh Village, Cileungsi, Bogor), 2019, Hidayatullah State Islamic University, Jakarta.²⁸ This study aims to describe and analyze the management and utilization of village funds in Babakan Daeyuh Village in terms of the applicable laws and regulations to find out what is the main cause of the ineffective use of Babakan village fund management. This research uses a normative method with an empirical approach with data collection techniques used in this study are field research and literature research. The result of this study is that the management and supervision of village funds in Babakan village has not been running in accordance with the mandate of laws and regulations because the government often ignores the rules that are a reference in the management of village funds
4. Icha Shintia Dewi, Analysis of Village Fund Management on Community Satisfaction in an Islamic Economic Perspective (Study on Natar Village,

²⁸ Latipah, "Efektivitas Pengelolaan Dan Pengawasan Dana Desa (Studi Terhadap Dana Desa Di Desa Babakan Dayeuh, Cileungsi, Bogor)", Universitas Islam Negeri Syarif Hidayatullah Jakarta, 2019.

Natar District, South Lampung Regency 2015-2018), 2019, Raden Intan State Islamic University Lampung.²⁹ The purpose of this study is to find out how village fund management is towards community satisfaction in Natar village and to find out the Islamic economic view in village fund management. This research is descriptive qualitative. The techniques used in data collection are by observation, questionnaires, interviews and documentation. The results of the study concluded that the management of village funds to community satisfaction has been running quite effectively with the realization of community empowerment development.

5. Imam Sahroni, Village Financial Management Based on the Regulation of the Minister of Home Affairs No.113 of 2014 in Suko Awin Jaya Village, Sukernan District, Muaro Jambi Regency, 2019, Sulthan Thaha Saifuddin Jambi State Islamic University.³⁰ This study aims to describe Village Financial Management based on Permendagri No.113 of 2014 and find out the factors inhibiting village financial management. This research is descriptive qualitative by using data collection techniques, namely observation, document studies, and interviews. The results of this study found that the inhibiting factor in village financial management is the lack of active involvement of village communities in implementing regulations.

6. Sonia Apriani, Village Fund Governance during the Covid-19 Pandemic in

²⁹ Icha Shintia Dewi, “*Analisis Pengelolaan Dana Desa Terhadap Kepuasan Masyarakat Dalam Perspektif Ekonomi Islam (Studi Pada Desa Natar, Kecamatan Natar, Kabupaten Lampung Selatan)*” (Universitas Islam Negeri Raden Intan Lampung, 2019).

³⁰ Imam Sahroni, “*Pengelolaan Keuangan Desa Berdasarkan Permendagri No 113 Tahun 2014 Di Desa Suko Awin Jaya Kecamatan Sukernan Kabupaten Muaro Jambi Provinsi Jambi*” (Universitas Islam Negeri Sultan Thaha Saifuddin, 2019).

Sumbermulyo Village, Bambanglipuro District, Bantul Regency, DIY, 2021, Village Community Development College "APMD" Yogyakarta.³¹

The purpose of this study is to describe and analyze the governance of the Village Fund for Village Cash Social Assistance during the Covid-19 pandemic in Sumbermulyo Village, Bambanglipuro District, Bantul Regency. The results of this study obtained four conclusions; First, the village fund planning process for BLT-Desa is carried out through special village deliberations. Second, in its implementation there are 17 poor criteria used by the Sumbermulyo Village Government. Third, in administering the Village Fund for bltdesa of sumbermulyo village government using the village financial system and the fourth, in reporting and accountability, the sumbermulyo village government compiles an LPJ containing the implementation of blt-desa in Sumbermulyo village.

7. Andi Nurulfitriah Ananda, Supervision of Planning and Use of Village Fund Allocation (Case Study in Sappa Village, Belawa District, Wajo Regency), 2021, Hasanuddin University.³² This study is a study that aims to determine the accuracy of the implementation of the planning and use of village fund allocations in Sappa Village, Belawa District. The research method used in this study is an empirical method with a literature method in the form of reading and reviewing books, journals, articles and laws and regulations, as

³¹ Sonia Apriani, "Tata Kelola Dana Desa Pada Masa Pandemi Covid19 Di Desa Sumbermulyo Kecamatan Bambanglipuro Kabupaten Bantul, DIY." (Sekolah Tinggi Pembangunan Masyarakat Desa "APMD," 2019)

³² Ananda Andi Nurulfitriah, "*Pengawasan Terhadap Perencanaan Dan Penggunaan Alokasi Dana Desa (Studi Kasus Pada Desa Sappa Kecamatan Belawa Kabupaten Wajo)*" (Universitas Hasanuddin, 2021).

well as field methods in the form of direct interviews with parties related to research. The results of this study show that, namely, the planning and use of village fund allocations carried out in Sappa village has been carried out in accordance with the rules, although there are still some shortcomings that certainly need to be maximized.

TABLE OF PAST STUDIES

No.	Heading	Legal Issues	Research Results	Difference	Novelty
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1	Supervision of the Village Consultative Body on the Allocation of Village Funds in Bontosunggu Village, Bajeng District, Gowa Regency	BPD's oversight of village fund allocations.	BPD's supervisory function on the implementation of the Village Fund Allocation (ADD) has not been optimal	The research time is not during the Covid-19 pandemic	Supervision of the use of village funds by BPD during the Covid-19 pandemic era uses the perspective of maqashid syariah Jasser Auda.
2	The Effect of the Implementation of the Supervisory Function by the Village Consultative Body on the Effectiveness of Village Fund Management by the Buniseuri Village Government, Cipaku District, Ciamis Regency	Effect of BPD Supervisory Function on village funds	There is a significant influence of the implementation of the supervisory function by the Village Consultative Body on the effectiveness of village fund management by the Buniseuri Village Government.	The research time is not during the Covid-19 pandemic	

3	Effectiveness of Village Fund Management and Supervision (Study of Village Funds in Babakan Daeyuh Village, Cileungsi, Bogor	Correlation of village fund management to community satisfaction.	The management and supervision of village funds in Babakan village has not been running in accordance with the mandate of the regulations	Using the theory of effectiveness as an analysis knife.	
4	Analysis of Village Fund Management on Community Satisfaction in an Islamic Economic Perspective (Study in Natar Village, Natar District, South Lampung Regency)	Correlation of village fund management to community satisfaction.	Village fund management towards community satisfaction has been running quite effectively with the realization of community empowerment	Using the Perspective of Islamic Economics as an analysis knife.	
5	Village Financial Management Based on Permendagri No.113 of 2014 in Suko Awin Jaya Village, Sukernan District, Muaro Jambi Regency	Village Financial Management Based on Permendagri No.113 of 2014	An obstacle to village financial management is the lack of active involvement of village communities in implementing regulations.	Focusing on Permendagri No.113 of 2014 as an analytical instrument	

6	Village Fund Governance during the Covid-19 Pandemic in Sumbermulyo Village, Bambanglipuro District, Bantul Regency, DIY	Village Fund Governance during the Covid-19 Pandemic for Social Assistance in Sumbermulyo Village	The village fund planning process for BLT-Desa is carried out through special village deliberations	Object of research on the use of village funds for BLT	
7	Supervision of Planning and Use of Village Fund Allocation (Case Study in Sappa Village, Belawa District, Wajo Regency)	Planning and budgeting of village fund allocation	Planning and use of village fund allocations carried out in Sappa village have been carried out in accordance with the rules	The subject of the study is not BPD	

B. Supervision of BPD (Village Consultative Body)

Supervision is what cannot be separated in the smooth running of an agency. Smoothness is meant smoothness in carrying out the duties assigned by the competent power. Surveillance according to Mc. Farland is "Control is the process by which an executive gets the performance of his subordinate to correspond as closely as possible to

chosen plans, orders objective, or policies.”³³

So that it can be known that supervision is a process to keep activities directed towards achieving the objectives as planned and if deviations are found, corrective actions are taken. Based on the methods carried out, supervision is divided into:

1. Indirect surveillance

Indirect supervision is supervision carried out by conducting an assessment of reports, either in writing or orally. This supervision is carried out using only the documents of the results of the work or laporan yang sudah ada.

2. Direct Surveillance

Direct supervision is supervision that is carried out by visiting a supervised unit or work section. This direct supervision can be combined with direct supervision to find data and assess through work results documents. The concept of supervision of BPD itself has been regulated in Article 20 of the Permendagri Number 73 of 2020 concerning Supervision of Village Fund Management which includes planning activities and village government budgets, implementation of activities, reports on the implementation of village budgets and achievements in the implementation of village RPJM, Village RKP, and Village APB.³⁴

The Village Consultative Body (BPD) or what is referred to by another name is an institution that carries out government functions whose members are representatives of the villagers based on regional representation and are determined democratically. The

³³ Maringan Masry Simbolon, *Dasar – Dasar Administrasi dan Manajemen* (Jakarta: Ghalia Indonesia, 2004), 61.

³⁴ Pasal 20 Peraturan Menteri Dalam Negeri Nomor 73 Tahun 2020 tentang Pengawasan Pengelolaan Dana Desa (Berita Negara Republik Indonesia Tahun 2020 Nomor 1496)

Village Consultative Body is an organization that functions as a body that establishes village regulations with the Village Head, accommodating and channeling the aspirations of the community. Its members are representatives of the villagers concerned who are appointed by way of deliberation and consensus. BPD has a big role in assisting the Village Head to compile village planning and village development as a whole.

BPD members consist of religious leaders, customs, socio-political organizations, professional groups and other community leaders who meet the requirements chosen from and by the village community. To carry out the selection of BPD members, the Village Head forms an election committee determined by the Decree of the Village Head, the membership is as many as 9 (nine) people consisting of 1 chairman concurrently members, 1 Secretary concurrently members, and 7 members. The main functions carried out by the village consultative body are:³⁵

- a. Legislative function, The legislative function carried out by BPD is to make and establish village regulations with the village head. The regulations are formulated and prepared based on the needs of the village community and for the benefit of the local community. The village regulations that are prepared are used as village-level legal products set by the village head together with BPD in order to run the village government. This is strengthened by Article 55 letter a of Law Number 6 of 2014 concerning Villages, which states that, BPD has the function of discussing and agreeing on the Draft Village Regulation with the Village Head.

³⁵ Eva Widiastutiningrum, "Peran Badan Permusyawaratan Desa (BPD) Dalam Pelaksanaan Fungsi Pengawasan Dana Desa Colo Kecamatan Dawe Kabupaten Kudus" (Universitas Semarang, 2017).

- b. The supervisory function, Article 55 letter c of Law No. 6 of 2014 states that one of the functions of the BPD is to supervise the performance of the village head, and added in article 66 letter a of Law Number 6 of 2014 states that one of the rights of the BPD is to supervise and ask for information about the implementation of the village to the village government.
- c. Function as a reservoir and channeler of people's aspirations. BPD, which comes from the village community, in addition to carrying out its function of bridging the liaison between the village head and the village community, also has its main function, namely the representation function.

In relation to carrying out the supervisory function, BPD accommodates the aspirations of the people and has the function of supervising the implementation of village regulations in order to strengthen the implementation of village government performance.³⁶

The implementation of bpd's supervisory function on village finances in this case is the village fund which is part of the supervision in the implementation of the village government. Village funds are funds sourced from the State Budget (APBN) intended for villages that are transferred through the Regional Revenue and Expenditure Budget (APBD) of Malang Regency. Village funds are prioritized to finance the implementation of local-scale village programs and activities in the field of village development and village community empowerment. The priority of using village funds is based on the principles of first, justice by prioritizing the rights or interests of all villagers without

³⁶ Article 55 of Law Number 6 of 2014 concerning Villages (Statute Book of the Republic of Indonesia of 2014 Number 7)

discriminating. Second, priority needs, by prioritizing more urgent village interests, are more needed and are directly related to the interests of most rural communities.³⁷

Based on the Regulation of the Minister of Home Affairs Number 73 of 2020 concerning Supervision of Village Fund Management³⁸, supervision of BPD Article 20 of the Regulation of the Minister of Home Affairs Number 73 of 2020 concerning Supervision of Village Fund Management which includes planning activities and budgets of village governments, implementation of activities, reports on the implementation of village budgets and achievements of the implementation of village RPJM, village RKP, and village budgets. The use of village funds is basically the right of the village government in accordance with the authority and priority of the needs of the local village community while still prioritizing the principle of justice. However, in order to oversee and ensure the achievement of village development targets, the Government sets priorities for the use of village funds every year. The priorities of the use of village funds is based on Article 5 Paragraph 4 of Presidential Regulation Number 4 of 2021 concerning Details of the State Budget for fiscal year 2022.

Supervision aims to prevent and correct errors, irregularities, discrepancies in the implementation of tasks carried out in order for the implementation to be carried out in accordance with the previously established plan. Several ways of supervision carried out by BPD on the implementation of village regulations, including:³⁹

- a. Supervise all actions taken by the village government.

³⁷ “Dana Desa: Pengertian, Sumber Dana, Penyaluran Dana, Dan Prioritasnya,” KPPN Bukittinggi, March 30, 2021, accessed 20 March 2022, <https://www.pengadaan.web.id/2020/01/dana-desa-adalah.html>.

³⁸ Article 20 Paragraph 2 of the Regulation of the Minister of Home Affairs (Permendagri) Number 7 of 2020 concerning Supervision of Village Fund Management (State Gazette of the Republic of Indonesia of 2020 Number 1496).

³⁹ Ester Juita Punu, “*Fungsi BPD Dalam Pengawasan Penyelenggaraan Pemerintahan Di Desa Wiau-Lapi Kecamatan Tareran Kabupaten Minahasa Selatan*,” Jurnal Hukum 1 (2017).

- b. In the event of misappropriation, BPD gives a reprimand for the first time on a familial basis.
- c. The BPD will clarify in a village meeting chaired by the BPD chairman. If there is an action that is difficult to solve, the BPD will provide sanctions or warnings as stipulated in the regulations such as reporting to the Sub-District and the Regent for follow-up.

C. Maqashid Shariah Jasser Auda

Jasser Auda is a contemporary scholar who has made inroads and made outstanding contributions in the development of maqashid sharia. Cairo who was born in 1966. He spent 10 years studying religion at the Al Azhar Mosque from 1983-1992. In 1998 he obtained a bachelor's degree in engineering at Cairo University. Then he earned a B.A degree in the Islamic studies study program at the Islamic American University in 2001. The cleric, who is nicknamed as Mujaddid of this era, also studied communication science at Cairo University so that he won a M.Sc (Master of Science) and also in 2004, he completed a Master of Fiqh from the American University in Michigan which focused on the study of Maqashid Sharia.⁴⁰

Jasser Auda in studying maqashid al-shari'ah applies a multidisciplinary approach, namely in developing maqashid al-shari'ah as a discipline of Islamic legal theory, so other disciplines or other scientific concepts are needed. Because otherwise, Islamic legal theory will always be within the framework of traditional literature so that decisions based on Islamic law will always be outdated with all the increasingly complex contemporary problems. Jasser Auda in developing maqashid al-sharia was

⁴⁰ Abdurrahman Misno, *Panorama Maqashid Syariah* (Bandung: CV Media Sains Indonesia, 2020), 162.

not only based on the science of fiqh and ushul fiqh, but he used theories from the science of hadith, interpretation, even cognitive theory, classification theory, systems theory, philosophy, and so on. This is what distinguishes Jasser Auda from classical Islamic law scholars who in general if they study Islamic law and maqashid al-sharia are only associated with religious sciences, but associate it with scientific disciplines even though it is from the west but if it is considered relevant and does not contradict Islam then by Auda it is considered necessary to be used as the basis for his analysis.⁴¹

Furthermore, the study of Maqasid al-shari'ah was developed by Jasser Auda through his work entitled Maqasid al-shari'ah as philosophy of Islamic law: a System Approach that wanted to break the old paradigm of the ijtiḥad door. This phenomenal work is a contemporary approach born from modern nature and tries to answer challenges related to contemporary issues. There are six features of the system that Jasser Auda optimizes as an analysis knife, namely:⁴²

- a. *Cognitive nature*, is the disposition of knowledge that builds the Islamic legal system. Islamic law is established based on a faqih's knowledge of the texts to which the law is referred. Auda stressed the importance of separating the text (qur'an and hadith) from people's understanding of the text. It must be distinguished between sharia, fiqh and fatwa. A concrete example is the notion that the status of ijmak in Islamic law is equated with the main text (al-Qur'an and hadith). Ijmak is not the source of Islamic law. But ijmak is nothing but multiple-participant decision making; *just being a consultation mechanism*.

⁴¹ Jasser Auda, *Maqashid Al Shariah As Philosophy Of Islamic Law: A System Approach* (London: The International Institute of Islamic Thought, 2007).

⁴² Gumanti, "Maqasid Al-Syariah Menurut Jasser Auda (Pendekatan Sistem Dalam Hukum Islam)."

- b. *Wholeness*, Auda tried to bring and extend the maqasid asy-shari'ah from the individual dimension towards the universal dimension so that it could be accepted by the general public which he called the natural maqasid, such as justice and freedom.
- c. *Openness*, Jasser said the Islamic legal system is an open one. The principle of openness is important to Islamic law. The opinion that the door of ijtihad is closed will only make Islamic law static. insensitive to current developments and monolithic in responding to a problem.
- d. *Interrelated*, which is characterized by a hierarchical structure⁴³ (*al-harakīriyyah al-mu'tamadah tabaduliyyan*; interrelated hierarchy). The interrelationship relationship determines the tujuan and function to be achieved. The smallest part becomes a representation of a large part, and vice versa. The hierarchy feature at least provides an improvement to the Maqashid range. Jasser divided Maqashid into three levels:
 - 1) *Maqasid al-'Ammah* (General Maqashid), Maqasid which encompasses all the maslahahs contained in tasyri' behavior which is universal such as justice, equality, tolerance, ease, including the Dharuriyyat aspect in classical
 - 2) *Maqasid Maqasid Khassah* (Specific maqashid), Maqasids related to the maslahah that exist in a particular matter, for example should not harm women within the scope of the family, and should not deceive in trade in any way
 - 3) *Maqasid Juz'iyyah* (Partial Maqashid), Maqasid is the most core in a legal event. This maslahah is also called wisdom or secret. This example of Maqasid is the need for aspects of honesty and strong memory in the accession. In modern criminal cases it may be enough with one fair witness and there should not be two

⁴³The Big Dictionary Indonesian defines hierarchy as a sequence of levels or levels of office (rank of position). Hierarchy in maqashid sharia Jasser Auda is understood as an awakened system and a smaller subsystem under it. See "Hierarchy" Big Indonesian Dictionary (Online Version of Dictionary), accessed March 21, 2022, <https://kbbi.web.id/hierarchy>

witnesses as long as the person concerned is able to show an honest attitude and valid data. The maqasid building can be described as follows:

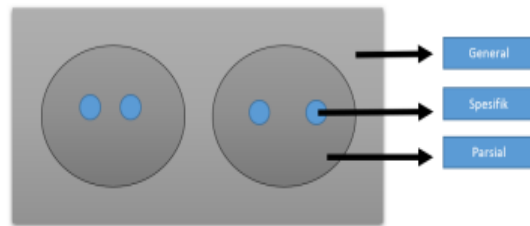


Figure 2: Maqashid Sharia Classification According to Jasser Auda

The three categories of maqasid asy-shari'ah must be viewed holistically, not fragmented and hierarchical as in classical maqasid theory. This maqasid unity must be fully viewed in a broader spectrum or dimension. This is the entrance to make updates in responding to problems in the context of the current era.⁴⁴ According to Jasser Auda, in order for Islamic sharia to be able to play a positive role in realizing the benefit of mankind, and be able to answer the challenges of the current era, the scope and management of maqasid theory as it has been developed in classical Islamic law must be expanded. Originally confined to individual representation, had to be expanded to include more general territories; from the territory of the individual to the territory of society or mankind of all its levels, it is further described as follows.⁴⁵

**Table of Development of Classical Sharia Maqashid towards Modern
according to Jasser Auda**

Classical Meaning	Contemporary Meaning
Hifdzu al-Diin	Give freedom and respect to faith

⁴⁴ Muhammad Faisol, "Pendekatan Sistem Jasser Auda Terhadap Hukum Islam : Ke Arah Fiqh Post-Postmodernisme," *Jurnal Kalam* 6 (2012), 52.

⁴⁵ Andi Triyawan, *Panorama Maqashid Syariah, Panorama Maqashid Syariah* (Bandung: CV Media Sains Indonesia, 2021).

Hifdzu al-Nafs	Become a protection of Human Rights
Hifdzu al-Aql	Become the development of a scientific mindset and research
Hifdzu al-Nasl	Become a concern and development of the role of family intitusi
Hifdzu al-Maal	Equal distribution of welfare

- 4) *Multi dimentionality*, a system is not something single but consists of several parts that are interrelated with each other. This principle Jasser Auda used to criticize the roots of thought binary opposition in Islamic law it must be eliminated in order to avoid methodological reduction, as well as to reconcile some conflicting postulates by putting forward the Maqasid aspect (the main purpose of law).
- 5) *Purposefulness* , each system has an output. This output is what is called the purpose of the resulting network of that system. According to Auda, that the realization of Maqasid is an important and fundamental basis for the Islamic legal system. Digging into maqasid should be returned to the main text (qur'an and as-sunnah), not the opinion or mind of faqih. Therefore, the embodiment of the goal (maqasid) becomes the benchmark of the validity of each ijtiihad, without attributing it to any particular tendency or madzhab. The purpose of establishing Islamic law must be returned to the benefit of the surrounding community.

CHAPTER III

RESEARCH METHODS

A. Types of Research

This research uses an empirical type of juridical research. Empirical studies view law as a reality that includes social reality, culture.⁴⁶ Empirical means that it is based on observation of reality and common sense, in the sense that it is not speculative. Soerjono Soekanto argues that in sociological or empirical legal research, the data studied first are secondary data which is continued with research on primary data in the field or on society.⁴⁷ The use of empirical juridical research methods in research efforts and thesis writing is based on the conformity of the theory with the research methods needed.

B. Research Approach

This research was compiled using a sociological juridical research approach. The Sociological Juridical Approach is to emphasize research aimed at obtaining legal knowledge empirically by way of plunging directly into its object.⁴⁸ Sociological juridical research is legal research using secondary data as initial data, which is then continued with primary data in the field or on society. The Sociological Juridical approach is aimed at reality by looking at the application of the law (Das Sein), in this case the application of BPD supervision of village funds is regulated in Article 20 paragraph 2 of the 2020 Regulation of the Minister of Home Affairs concerning Supervision of Village Management. The researcher chose this type of legal research because the researcher saw a gap between the desired rule of law (das Sollen) and the

⁴⁶ Yesmil Anwar and Adang, *Pengantar Sosiologi Hukum* (Jakarta: Grasindo, 2013), 94.

⁴⁷ Soerjono Soekanto, *Pengantar Penelitian Hukum* (Jakarta: UI Press, 1986), 53.

⁴⁸ Soerjono Soekanto, *Pengantar Penelitian Hukum* (Jakarta: Penerbit Indonesia Pers, 2005).

reality that occurred (das Sein) in Tumpukrenteng Village, Turen District, Malang Regency.

C. Research Location

Tumpukrenteng Village has four hamlets, so there are four hamlet heads. The head of the hamlet in question is the head of krajan hamlet, the head of Sumbergong hamlet, the head of Gurdo hamlet, and the head of Kaligayam hamlet. Tumpukrenteng Village has an area of 310.85 Ha, which consists of dry land covering an area of 123.44 Ha and wetlands covering an area of 178.41 Ha. Wetlands consist of farmland, swamps, and irrigation canals, while dry land is designated as settlements for villagers, offices, and gardens. Turen Subdistrict, Malang Regency, in contrast to other villages in Turen District, BPD and the Head of Tumpukrenteng Village have kinship relations so as to strengthen the political function of BPD. The struggle for BPD authority has undergone significant changes.⁴⁹ This is what is interesting to study whether in its application, the kinship relationship has an influence or not. Here is a map of Tumpukrenteng Village, Turen District:



⁴⁹ Rokhim, interview, (Malang, March 18, 2022)

Information:

1. The north is bordered by Sukolilo Village, Wajak District.
2. To the south it is bordered by Talangsuko Village, Turen District.
3. To the east, it is bordered by Kedok Village, Turen District.
4. The west is bordered by Kasri Village, Bululawang District

D. Sampling Methods

The sampling technique in this study was purposive sampling. Purposive sampling according to Sugiyono⁵⁰ is a sample determination technique with certain considerations. Purposive sampling is one of the non-random sampling techniques where researchers determine sampling by assigning specific characteristics that are in accordance with the research objectives so that they are expected to answer research problems. As for the steps to take the subject being sampled this is done by means of:

- a. Determining the place to be studied is the Tumpukrenteng Village BPD office at the Tumpukrenteng Village Head's Office,
- b. Determining the subjects who will be used as respondents in this study are BPD members, Village Heads, Village officials and residents of Tumpukrenteng village, Turen district.

E. Data Source

What is meant by the source of data in the study is the subject from which data can be obtained. In this study, the authors used two data sources, namely:

1. Primary data source, that is, data directly collected by the author from his first source. So that the primary data source in the study was obtained from the field directly with interviews to:

⁵⁰ Sugiyono, *Penelitian Hukum* (Bandung: Alfabeta, 2010), hlm 68.

- a. Chairman of the Village Consultative Body (BPD) Tumpukrenteng, namely Mr. Abdul Rakhim
 - b. The Head of Tumpukrenteng Village, namely Mr. Helmiawan Khodidi, S.H.
 - c. Deputy of Tumpukrenteng Village Apparatus, namely Mr. Bisri Mustofa Romi, S.Adm
 - d. Representatives of the people of Tumpukrenteng Village, including:
 - 1) Merchant Group, Mr. Abdurrohman
 - 2) Farmer Group, Mr. Muhammad Tohir
 - 3) Civil Servants, Mrs. Miftahul Khoiriyah, S.Pi
 - 4) Religious Leaders, Mr. Ahsanul Imron
 - 5) Community Leaders, Mr. Marjo
2. Secondary data sources, namely data obtained or taken from books by researchers as support from primary sources, in other words data taken from literature reviews such as books, laws and regulations, journals, all of which are related to research themes.

F. Data Collection Techniques

Researchers will get accurate and authentic data because it is done by collecting data tailored to the research approach. The collection techniques used are:

1. Observation

Observation is a data collection technique that is carried out through observation, accompanied by recording the state or behavior of the target object.⁵¹ The observation method can be intended as a way of data collection through direct observation of

⁵¹ Fatoni Abdurrahman, *Metodologi Penelitian Dan Teknik Penyusunan Skripsi* (Jakarta: Rineka Cipta, 2011).

situations or events in the field. The data obtained in this study are as follows:

- a. The relationship between BPD and the Head of Tumpukrenteng Village, Turen District, Malang Regency
- b. Obstacles experienced during the implementation of the village fund supervision function for handling Covid-19 by The BPD of Tumpukrenteng Village, Turen District, Malang Regency,
- c. The existence of a village fund supervision function for funding the handling of Covid-19 BPD in the community of Tumpukrenteng Village, Turen District, Malang Regency.

2. Live interviews

An interview is a situation of role between persons face to face, when an interviewer asks several questions that have been designed to get answers relevant to the research problem to the respondent.⁵² Direct interviews in collecting social facts as a study of empirical legal science, are carried out by means of direct question and answer where all questions are arranged systematically, clearly and directed in line with the legal issues raised in the research. Interviews are conducted to obtain oral information aimed at obtaining accurate information from the source. The management of data is traced and obtained through direct interviews with:

- a. The Chairman of the Village Consultative Body (BPD) Tumpukrenteng is Mr. Abdul Rakhim
- b. The Head of Tumpukrenteng Village is Mr. Helmiawan Khodidi, S.H.
- c. Deputy village officials are Mr. Bisri Mustofa Romi, S.Adm,

⁵² Soerjono Soekanto, *Pengantar Penelitian Hukum* (Jakarta: Universitas Indonesia, 1986), 2.

d. representatives of the Tumpukrenteng village community from various professions, including:

- 1) The Merchant Group, namely Mr. Abdurrohman
- 2) The Farmer Group, Mr. Muhammad Tohir
- 3) The Civil Servants, Mrs. Miftahul Khoiriyah, S.Pi
- 4) Religious Leaders, Mr. Ahsanul Imron
- 5) Community Leaders, Mr. Marjo Studi Dokumentasi

Documentation techniques are data collection techniques in the form of written data sources or images in the form of official documents, books, archives related to research problems. This is done to gain an understanding of the concepts and theories related to BPD supervision of the use of village funds.

G. Data Processing Method

This study used qualitative descriptive analysis. Qualitative data analysis is an effort made by organizing and sorting data into manageable units. Then find what is important so as to obtain a general and thorough picture of the real state of affairs.⁵³

The stages in analyzing data are:

1. Editing

Editing is researching the data that has been obtained, especially from the completeness of the answers, the readability of the writing, the clarity of its meaning and its relevance to other data. In this study, the researcher carried out an editing process on the results of interviews with the speakers of the Head of BPD, Head of Tumpukrenteng Village, Community Leaders and several references that

⁵³ Mukti Fajar and Achmad Yulianto, *Dualisme Penelitian Hukum Empiris Dan Normatif* (Yogyakarta: Pustaka Pelajar, 2010), 170.

researchers used in this study.

2. Classifying

Classifying is classifying data obtained from the results of interviews with research subjects, observations and direct recording in the field or observation. All of the data is read and studied in depth and then classified as needed. Thus the data obtained becomes easy to understand and provides objective information.

3. Verifying

Verification is re-examining the data that has been collected to ensure the validity of the data can be recognized and used in research.⁵⁴ Furthermore, it is carried out by listening and re-matching or reconfirming by submitting the data that has been obtained to the research subjects, in this case it is the BPD and the Head of Tumpukrenteng Village to provide its validity.

4. Analisa Data

Data Analysis is a thought that can be developed through the relationship of data, statutory provisions, and events that occur. Researchers do not justify the results of the study.⁵⁵ This study uses a descriptive analysis of the object of study as the results of the study with a sentence structure by describing data in the field related to the supervision of village funds for handling Covid-19 by BPD Tumpukrenteng Village, Turen District, Malang Regency, which obtained data information from related parties who had been interviewed.

⁵⁴ Nana Saudjana and Ahwal Kusuma, *Proposal Penelitian Di Perguruan Tinggi* (Bandung: Sinar Baru Argasindo, 2002).

⁵⁵ Sugiyono, *Penelitian Hukum* (Bandung: Alfabeta, 2010), 89.

5. Concluding

Concluding is the last step in the data processing process. This conclusion will later become a data related to the object of study. In this section, the researcher makes a conclusion based on the three stages.: editing, verifying, classifying

H. Writing Systematics

In this thesis research, there are V (five) Chapters. The writing of this thesis research is prepared with the following systematics:

Chapter I is the Introduction. This chapter describes the introduction to the study. In the introductory chapter, the background of the problem of monitoring village funds for handling Covid-19 by BPD will be explained to be an interesting study to be studied. It will also be explained about Problem Limitations, Problem Formulation, Research Objectives, Research Benefits which is reviewed with the perspective of Jasser Auda's Sharia Maqashid Theory.

Chapter II is a Literature Review. This chapter will explain the previous research that is relevant to this research problem by providing a difference between the previous research and the research that the researcher will conduct in this thesis research. In this chapter, it is also explained how bpd's supervisory function of village funds for handling Covid-19 is in accordance with existing regulatory rules.

Chapter III is a Research Method. This chapter will explain several sub-related research methods used in this study. Some of these sub-subs are Research Types, Research Approaches, Research Locations, Data Sources, Data Collection Techniques, Data Analysis, Analysis, and Conclusions

Chapter IV is the Result of Research and Discussion. In this Chapter will be described the data that has been obtained from the implementation of research

activities at the Research Site. The data will be processed and will then be linked to the theoretical studies that have been presented in the previous chapter.

Chapter V is The Cover. This chapter will provide the conclusions of this thesis research and become a momentum for providing advice by researchers regarding the results and process of the research.

CHAPTER IV

RESULT OF RESEARCH AND DISCUSSION

A. Overview

BPD (Village Consultative Body) is an institution that carries out government functions whose members are representatives of the villagers based on regional representation and are democratically determined.⁵⁶ BPD is the frontline for residents of Tumpukrenteng Village as a partner to oversee the use of village funds for handling Covid-19, in this discussion, researchers discussed the Bpd Supervision Function as stated in Article 20 of the Minister of Home Affairs Regulation Number 73 of 2020 concerning Supervision of Village Fund Management. Researchers see that there are problems with BPD in implementing the supervisory function that has been regulated in the regulations. Researchers have observed BPD in Tumpukrenteng Village and see that there are differences in the implementation of supervisory functions in the period before and after the Covid-19 pandemic. This reality has real implications for public services and is related to the interests of the community, so this study is appropriate by using the perspective of Maslahah Mursalah Jasser Auda as the knife of his analysis.

1. Geographical Conditions

Tumpukrenteng Village is located in Turen District, Malang Regency, East Java. The geographical location of Malang Regency is between 112° 17' 10.9" - 112° 57' 0.0" East Longitude and 7° 44' 55.11" - 8° 26' 35.45" South latitude. The area of Malang Regency is 334,787 ha, consisting of 33

⁵⁶ Article 1 paragraph 4 of Law Number 6 of 2014 concerning Villages (Statute Book of the Republic of Indonesia of 2014 Number 7)

sub-districts spread across urban and rural areas. Malang Regency is located between 0 - 2000 m above sea level.⁵⁷ Tumpukrenteng Village has an area of 310.85 Ha, which consists of dry land covering an area of 123.44 Ha and wetlands covering an area of 178.41 Ha. Wetlands consist of farmland, swamps, and irrigation canals, while dry land is designated as settlements for villagers, offices, and gardens.

Administratively, Tumpukrenteng Village is included in the Turen District of Malang Regency, which is a plateau within the level of the South Malang region. Tumpukrenteng Village is a village whose area is in the middle of four villages that are close to each other. So to go to Tumpukrenteng Village, you must first enter the neighboring village area which is the main route in and out of the residents of Tumpukrenteng Village. The boundaries of Tumpukrenteng Village are as follows:

- a. The north is bordered by Sukolilo Village, Wajak District.
- b. To the south it is bordered by Talangsuko Village, Turen District.
- c. To the east, it is bordered by Kedok Village, Turen District.
- d. To the west, it is bordered by Kasri Village, Bululawang District.

2. Demographic Conditions

Tumpukrenteng Village is a safe and peaceful village, almost never there is a commotion caused by differences in ethnicity, religion, race and culture. The population of Tumpukrenteng Village, Turen District, is 5604 people, consisting of a male population of 2842 people, and a female population of 2762 people.⁵⁸ The

⁵⁷ Dinas Kependudukan Kota Malang, *Geografis Kota Malang PoV Jilid III*, (Arsip Kota: 2010),122

⁵⁸ Data Profil Desa Tumpukrenteng Tahun 2021, 4.

highest population density is in Krajan Hamlet, which is 28 inhabitants/ha. While the composition of the population based on the largest age is 16.35% (769 people) of the population aged 6-18 years (compulsory education age 12 years) and the smallest population group is 12% of the population aged 0-5 years (toddlers).⁵⁹

Judging from the livelihoods of the residents of Tumpukrenteng Village, it is known that 76% of the population's main livelihood is agriculture, 12% of the population has a livelihood as civil servants. The livelihood of the minority population in Tumpukrenteng Village is farmers as much as 0.5% of the total population. More details about the composition of the population by livelihood can be seen from the following table:⁶⁰

Population Composition Table By Livelihood

No.	Livelihood	Amount	Percentage
1.	Village Apparatus	12	0.9%
2	Civil Servants (Teachers and ABRI)	23	1.8%
3	Midwife	1	0.08%
4	ABRI and Civil Pensions	6	0.5%
5	Private Employees	36	3%
6	Trade Services / stalls	14	1.2%
7	Motorized transportation services	22	1.8%
8	Notary	1	0.08%
9	Carpenter	17	1.3%

⁵⁹ Data Monografi Desa Tumpukrenteng Tahun 2021, 10

⁶⁰ Data Monografi Desa Tumpukrenteng, 2021

10	Tailor	5	0.5%
11	Farmer	1076	88.68%
12	Breeder	3	0.16%
	Amount	1216	100%

3. Portrait of the Village Consultative Body (BPD)

The Village Consultative Body (BPD) or what is referred to by another name is an institution that carries out government functions whose members are representatives of the villagers based on regional representation and are determined democratically.⁶¹ The members of BPD Tumpukrenteng Village are as follows:⁶²

Table of BPD Members of Tumpukrenteng Village

NO.	N A M E	POSITIONS IN THE ORGANIZATION
1.	Abdul Rokhim	Chairman concurrently Member
2.	Mohammad Imam	Secretary concurrently Member
3.	Soepomo	Member
4.	Kuswanto	Member
5.	Syaiful Hidayat	Member

BPD Tumpukrenteng Village is domiciled as a social implementation of the village government. BPD works ⁶³ establish village regulations, accommodate and channel the aspirations of the community. Have the

⁶¹ Article 1 paragraph 4 of Law Number 6 of 2014 concerning Villages (Statute Book of the Republic of Indonesia of 2014 Number 7)

⁶² SK Pembentukan BPD Desa Tumpukrenteng Tahun 2019

⁶³ Article 67 of Law Number 6 of 2014 concerning Villages (Statute Book of the Republic of Indonesia of 2014 Number 7)

authority to discuss the draft village regulations with the Village Head. BPD also has the right to submit draft village regulations, submit proposals and opinions, obtain benefits and income.

BPD as a representative of the people has an obligation to practice Pancasila, implement the 1945 Constitution of the Republic of Indonesia and all laws and regulations. Putting the public interest ahead of personal and class interests. Respecting the cultural values of the local community and maintaining norms and ethics in working relationships with community institutions.

B. Implementation of Supervision of the Use of Village Funds by the Village Consultative Body (BPD) in Handling Covid-19

BPD supervision of the use of village funds for handling Covid-19 serves as a performance monitoring and benchmark where for assessment as a result of the goals achieved.⁶⁴ In carrying out the supervisory function, BPD Tumpukrenteng Village has variable problems that hinder the course of supervision that must be solved. This requires transparency and the existence of BPD in accommodating the aspirations of the community to realize a fair and clean village government from KKN (Corruption Collusion and Nepotism).

Obstacles to the supervisory function of BPD based on informant Abdul Rokhim as the head of BPD Tumpukrenteng Village, namely:

⁶⁴ Mathis and Jackson, *Human Resource Management: Manajemen Sumber Daya Manusia* (Jakarta: Salemba Empat, 2006),303.

“Obstacles in supervision arose during the Covid-19 pandemic, where the decline in village funds could not be ascertained. So that the village program, which was supposed to be completed, became hampered and the supervisory function by BPD was also delayed. In addition, many village programs that are suddenly postponed or canceled are not in accordance with the original agreed plan.”⁶⁵

Based on the results of the interview, it can be seen that the obstacles that occur with the time of the decline in village funds have an impact on the supervisory function carried out by the Tumpukrenteng Village BPD. The form of supervision carried out by BPD is based on Article 20 of the Minister of Home Affairs Regulation Number 73 of 2020 concerning Supervision of Village Fund Management, namely:

1. Village Government Activity Planning and Budget

Presidential Regulation Number 4 of 2021⁶⁶ still budgeting funding support for handling Covid-19 at least 8% of the village fund allocation for each village even though the Covid-19 pandemic situation has improved and there have been no infected cases at the end of 2021. The allocation of village funds for handling Covid-19 needs to be supervised so that there is no misuse of the budget.

The first informant, Abdul Rokhim as the head of bpd Tumpukrenteng Village stated as follows:

"The supervisory function has been carried out as per the established regulations. BPD can be ensured to always be directly involved in the planning process of village program activities and village government budgets during village deliberations both before and after the Covid-19 pandemic.”⁶⁷

The form of supervision carried out by BPD by attending in the process of planning activities in person is very important to prevent budget abuse, so that

⁶⁵ Abdul Rokhim, interview, (Malang, March 42022)

⁶⁶Article 5 Paragraph 4 of Presidential Regulation Number 104 of 2021 concerning Details of the 2022 Budget and State Revenue (Statute Book of the Republic of Indonesia of 2021 Number 260)

⁶⁷ Abdul Rokhim, interview, (Malang, March 42022)

previously planned programs can be achieved as planned. To achieve good village government, the supervisory function carried out by BPD must be carried out as much as possible.

2. Implementation of Activities

In the implementation of village activities, community involvement is needed not only to assist in its realization but to supervise every program implemented by the village government so that it can be carried out properly and on target. As stated by the Chairman of BPD Tumpukrenteng Village, that:

“Regarding community participation in the implementation of village government, especially in supervising the use of village funds for handling Covid-19, it is still lacking. The majority of the villages in Tumpukrenteng Village have a high individualistic spirit so that it is a challenge for BPD to actively involve the community As for the form of supervision that we carry out on the use of village funds by continuing to monitor the income and expenditure of village cash.”⁶⁸

Based on the results of the interview above, it is known that the level of community participation in the implementation of supervision is still not good enough, this is seen from the level of anticipation of the community who are present at the time of holding activities or implementing village government programs. BPD's supervision of village funds for handling Covid-19 is very important, especially in preparing a priority scale in determining activity plans and considering the potential of the village, and the needs of the community so that the results of use can be directly felt by the village community.

As stated by the Tumpukrenteng Village Community Leader regarding the supervisory function of BPD, that:

⁶⁸ Abdul Rokhim, interview, (Malang, March 4, 2022)

“I see BPD as a supervisory agency still not seen in the community. This may be because BPD members do not yet have their own offices so that the public does not know about the function of bpd itself.”⁶⁹

Based on the results of the interview above, it can be confirmed that BPD as an institution still has some obstacles in carrying out its functions in society. Similarly, one of the Religious Leaders of Tumpukrenteng Village said that:

“Regarding supervision, especially in the activities or implementation of village government programs, I see that some BPD members are still less active in carrying out their supervisory functions”⁷⁰

Based on the results of the interview above, it can be seen that the PBD management in carrying out its functions as a supervisor has not been maximized, it can be seen from the fact that there are still BPD members who are less active in carrying out their functions as supervisors in village government. Based on the results of interviews with several informants above, it can be concluded that BPD in carrying out its supervisory function on the use of village funds for handling Covid-19 is quite good, where the BPD management has carried out direct supervision. However, the level of community participation in participating in supervising activities carried out by the village government is not good enough, this can be seen from the lack of community presence at the time of holding activities or implementing village government programs.

3. Village Budget Implementation Report

The form of supervision through the examination of the report on the implementation of the Tumpukrenteng Village APB by BPD is a form of indirect supervision. Reporting on the accountability of the use of village funds for handling

⁶⁹ Marjo, Interview (Malang, April 15, 2022)

⁷⁰ Ahsanul Imron, Interview (Malang, 17 April 2022)

Covid-19 is integrated with the accountability of the Village Budget, so that the accountability format is the accountability of the Village BUDGET by paying attention to the supporting evidence of each budget post issued. The preparation of an accountability report on the use of village funds in Tumpukrenteng Village is prepared by the village secretary as conveyed by the Head of Tumpukrenteng Village, that:

“ The accountability report is prepared by the village secretary who is assisted by the village assistant, then the report will be submitted to the Regent through the sub-district and some will be given to the BPD, the report is at the end of the year”⁷¹

From the above statement, it is known that the preparation of the accountability report prepared earlier by the village secretary, which will later be submitted to the Regent through the Sub-District head and to the BPD, the preparation of this report is usually made at the end of the fiscal year. As said by Bisri Mustofa Ikromi, S.Adm. as secretary of Tumpukrenteng Village that:

“For the form of accountability report, it is in the form of a written report containing a report on the program that has been implemented by the village government, usually it is submitted to us through a meeting held at the end of the year.”⁷²

Based on the results of the interview above, it can be seen that, the village head provides a written report containing a report on the results of the implementation of the village government which has been carried out for one year, the provision of this report is a form of the Village Head's obligation to convey all his activities to the Village Consultative Body. Supervision of the use of village funds can be seen in the accountability report at the end of each fiscal year.

⁷¹ Helmiawan Khodidi, S.H, interview (Malang, 19 April 2022)

⁷² Bisri Mustofa Ikromi, S.Adm, interview (15 April 2022)

4. Achievement in The Implementation of Village RPJM, Village RKP , and Village APB

After members of the Village Consultative Body receive a report on the implementation of the Village Budget from the village head, the BPD management led by the head of the BPD will hold a meeting to evaluate the report to find out the extent of the achievements of the implementation of the village program on the Village RPJM, Village RKP and Village APB. This is in line with what the Chairman of the BPD said, that:

“The report submitted to us will be discussed again together with the BPD management for evaluation. After evaluating if there is still something unclear in the report or discrepancies, it will be returned to the village government, after there is an explanation from the village government, we will consult again with BPD members..”⁷³

Based on the results of the interview conducted, it can be seen that the accountability report that has been evaluated by BPD members, by means of the BPD management conducting deliberations. On the same day, an interview with Bisri Mustofa Ikromi, S.Adm. as the Secretary of Tumpukrenteng Village said:

“If it is for accountability to the community, it is usually read out in a meeting and also the report is pasted in the village information, so it is easier for the community to find out.”⁷⁴

Based on the results of the interview above, it is known that in the report on the use of village finances to the community, the Tumpukrenteng village government informs the realization of the program that has been implemented along with the details of the budget used on the village information board. This is so that people who want to know every use of village finances can easily get information, so that there is no longer an

⁷³ Abdul Rokhim, interview (Malang, 15 April 2022)

⁷⁴ Bisri Mustofa Ikromi, S.Adm, interview (15 April 2022)

assumption from the community that in village financial management there are deviations where the community considers the village government to be not transparent and accountable in village financial management.

C. Maqashid Syariah Jasser Auda's Review of the Implementation of Supervision of the Use of Village Funds by the Village Consultative Body (BPD) in handling Covid-19

Maqashid Syariah is no longer the element that determines the product of sharia alone, but rather acts as a tool of social control to realize benefits. Maqashid sharia provides a rational and substantial pattern of thought in the holding of a contemporary matter.⁷⁵ Maqashid Syariah Jasser Auda is oriented into a more civic maqashid and this is in accordance with the needs and problems of muslims today. The variables of maqashid sharia Jasser Auda, are as follows:

1. Hifdzu al-Diin (Paying Tribute to Beliefs)

The first informant, Abdul Rakhim, Chairman of the Village Consultative Body (BPD) Tumpukrenteng, stated as follows:⁷⁶

“I carry out the supervisory function of this BPD as a form of carrying out the people's mandate, because I was chosen by the people of Tumpukrenteng village. I work and carry out what the regulations say in this country is also part of obeying leaders who are also part of the guidance of religion.”

The second informant, Helmiawan Khodidi, S.H as the Head of Tumpukrenteng Village stated as follows:⁷⁷

“In carrying out its supervisory function, I and other BPD members are open to each other. Even today, there has never been a difference in understanding

⁷⁵ Muhammad Zaki and Bayu Ti Cahya, “Aplikasi Maqashid Asy-Syaria’ah Pada Sistem Keuangan Syariah,” *Jurnal Bisnis* 3 (2015).

⁷⁶ Abdul Rokhim, interview (Malang, 15 April 2022)

⁷⁷ Helmiawan Khodidi, S.H, interview (Malang, 19 April 2022)

because communication continues to run well. It is hoped that this can realize a safe Tumpukrenteng village and be loved by Allah SWT."

The third informant, Bisri Mustofa Romi, S.Adm as deputy of the Tumpukrenteng Village Apparatus stated as follows:⁷⁸

"In my opinion, the supervision carried out by BPD on village funds for handling Covid-19 is part of the needs and benefits of the community so that it needs to be met and optimized again its function."

The fourth informant, Namely Abdurrohman, as a merchant by profession, stated as follows:⁷⁹

"I don't know much about the supervisory function of the BPD, it's just that if it is implemented, it will certainly protect everything that is bad in the future such as corrupt practices by officials who disrespect their people."

The fifth informant, namely Muhammad Thohir, as a community working as a farmer, stated as follows:⁸⁰

"Simply put, my opinion is that the implementation of the BPD supervision function must continue to be monitored so that village funds for handling Covid-19 are not misused and protect poor people like us who in religious guidance alone must be protected and pitied."

The sixth informant, Namely Miftahul Khoiriyah, S.Pi as a civil servant, stated as follows:⁸¹

"The Qur'an and the Hadith have explained that the importance of doing everything by referring to the instructions that Allah has given is included in the use of village funds. I feel that the extension of BPD Tumpukrenteng Village has not been seen in the community so I don't know at all whether its performance so far has reflected respect for beliefs and religion."

⁷⁸ Bisri Mustofa Ikromi, S.Adm, interview (15 April 2022)

⁷⁹ Abdurrohman, interview (24 April 2022)

⁸⁰ Muhammad Thohir, interview (28 April 2022)

⁸¹ Miftahul Khoiriyah, S.Pi, interview (28 April 2022)

The seventh informant, Ahsanul Imron, as a religious figure, stated as follows:⁸²

“I am personally blind to politics and government. However, when the village deliberations were setau I only involved community leaders and rt representatives.”

The eighth informant, Marjo, as a community leader, stated as follows:⁸³

“Of course, supervision is an obligation of duty that must be carried out by BPD firmly. The BPD that I know is still relative to the Village Head, so don't let him exist only as a mere formality institution but does not work, such a thing is not a good moral as a village official.”

As in QS. As-Syuura verse 13 where Allah ta'ala says:

“He has told you about what religion He has looked over to Noah and what We have revealed to you and what We have revealed to you and what We have told Ibrahim, Moses and Isa namely: Establish religion and do not divide it.”

Based on the verse above, it can be seen that sticking to religion and keeping it is a command from Allah Almighty and is one of the basic needs in life. Therefore in this study the form of freedom and respect for beliefs which in this case is the guidance of religious teachings becomes the first and main principle that exists in the maqashid sharia of Jasser Auda. Indicators in measuring the achievement of this principle carried out by BPD supervision include, among others:

a. Activity Planning and Village Budget

The implementation stage of the role of village activities and budgets is carried out by BPD with the Village Head which is discussed when the village deliberations still do not involve representatives of religious leaders.

⁸² Ahsanul Imron, interview (28 April 2022)

⁸³ Marjo, interview (26 April 2022)

Even in its involvement, the Tumpukrenteng village government only involves its representatives and community leaders.

b. Implementation of Activities

In the aspect of implementing activities, the form of supervision carried out by BPD is to be directly involved to ensure that the activities organized by the village government are in accordance with the agreed plan at the time of village deliberations. The activities that became the Tumpukrenteng village program did not deviate from any religious beliefs and guidelines.

c. Village Budget Report

In order to carry out the supervisory function of village funds, BPD has the right to receive a village budget report to ensure that there is no misuse of the budget by certain parties prohibited by religion.

d. Achievement of The Implementation of The Village RPJM and Village Budget

The success or failure of the implementation of the BPD supervisory function can be seen from the achievements of implementation that have an impact on the community. Based on the results of the interview, it can be seen that BPD has not fully maximized its functions as a representative of the community, because of the lack of existence that causes the community to not know whether the implementation of supervision is indeed in accordance with the guidance of religious teachings.

BPD's supervision of village funds for handling Covid-19 is actually a form of respect for the teachings of faith. In Islam, the implementation of

good government should be able to present maqashid sharia in including the use of village funds for handling Covid-19. The implementation of the supervisory function of BPD Tumpukrenteng Village is an effort to realize benefits and avoid all kinds of damages such as the potential for KKN (Corruption, Collusion and Nepotism) which is prohibited by religion.

2. Hifdzu al-Nafs (Becoming a Protection of Human Rights and Human Dignity)

The first informant, Abdul Rakhim, Chairman of the Village Consultative Body (BPD) Tumpukrenteng, stated as follows:⁸⁴

"It can be so that it has a relationship with the protection of human rights in this case is the right of the people of Tumpukrenteng Village for us to tamping their aspirations and maintaining the dignity of village government officials from the potential misuse of village funds for handling Covid-19."

The second informant, Helmiawan Khodidi, S.H as the Head of Tumpukrenteng Village stated as follows:⁸⁵

"Bpd's supervision or control of village funds in the period before and after the Covid-19 pandemic is the same, because we need policy coordination which in 2022 according to Presidential Regulation 104 of 2021 that village funds for Covid-19 still exist. This fund will be reallocated to facilitate the community so that their rights are maintained."

The third informant, Bisri Mustofa Romi, S.Adm as deputy of the Tumpukrenteng Village Apparatus stated as follows:⁸⁶

"I don't comment much because it is beyond my duty, but still as a representative of the Tumpukrenteng Village apparatus, I hope that the existing policies in bpd and existing regulations will be able to protect the community to be more prosperous."

⁸⁴ Abdul Rokhim, interview (Malang, 15 April 2022)

⁸⁵ Helmiawan Khodidi, S.H, interview (Malang, 19 April 2022)

⁸⁶ Bisri Mustofa Ikromi, S.Adm, interview (15 April 2022)

The fourth informant, Namely Abdurrohman, as a merchant by profession, stated as follows:⁸⁷

“Problems related to the implementation of the village government must actually exist. It's just that the kinship between BPD and the Village Head caused the complaint report to be resolved by deliberation only”

The fifth informant, namely Muhammad Thohir, as a community working as a farmer, stated as follows:⁸⁸

“I feel that my rights as a community in Tumpukrenteng village have been well protected, even when my family's situation is difficult during the Covid-19 pandemic is high, the government provides sufficient basic food and cash assistance..”

The sixth informant, Namely Miftahul Khoiriyah, S.Pi as a civil servant, stated as follows:⁸⁹

“The professionalism of BPD's work in carrying out supervisory functions should need to be questioned. Do not just because you have a kinship relationship with the Head to be understandable, loose and not firm in carrying out duties so as to injure the dignity of the village government.”

The seventh informant, Ahsanul Imron, as a religious figure, stated as follows:⁹⁰

“By remaining guided by the applicable rules, I believe that the rights of the people of Tumpukrenteng village will be guaranteed and protected. That's enough.”

The eighth informant, Marjo, as a community leader, stated as follows:⁹¹

“It should be able to protect people's rights. However, until now, I personally do not know what BPD has done to protect the rights and dignity of rural communities.”

⁸⁷ Abdurrohman, interview (24 April 2022)

⁸⁸ Muhammad Thohir, interview (28 April 2022)

⁸⁹ Miftahul Khoiriyah, S.Pi, interview (28 April 2022)

⁹⁰ Ahsanul Imron, interview (28 April 2022)

⁹¹ Marjo, interview (26 April 2022)

The form of protection of human rights and human dignity is the principle of Maqashid Syariah Jasser which must exist in the implementation of the supervisory function by the Tumpukrenteng Village BPD. Indicators in measuring the achievement of this principle carried out by BPD supervision include, among others:

a. Activity Planning and Village Budget

Activity planning is carried out by the Tumpukrenteng village government which is carried out through the RT representation system. However, the representative system still does not accommodate the aspirations of the people of Tumpukrenteng village as a form of protection of human rights and dignity, which in this case is the right to express opinions. and recognized for its existence as the ultimate holder of sovereignty.

b. Implementation of Activities

In carrying out the implementation of village program activities, the supervisory function of bpd Tumpukrenteng Village still does not involve the active role of the community, so that the existence of the community as the highest sovereignty holder is injured.

c. Village Budget Report

The supervision stage of the Village Budget report carried out by the Tumpukrenteng Village BPD has shown transparency by ensuring the realization of the programs that have been implemented along with the budget details on the village information board. This indirectly aims to invite the people of Tumpukrenteng village to be involved in supervision.

d. Achievements in The Implementation of The Village RPJM

Based on the interview above, it can be seen that dissatisfaction with the implementation of village programs stems from the kinship relationship between the BPD and the Tumpukrenteng Village Head which hampers the effectiveness of implementation achievements.

3. Hifdzu al-Aql (Become a Scientific Mindset and Research Development)

The first informant, Abdul Rakhim, Chairman of the Village Consultative Body (BPD) Tumpukrenteng, stated as follows:

“In carrying out our supervisory function, we continue to evaluate from previous years.”

The second informant, Helmiawan Khodidi, S.H as the Head of Tumpukrenteng Village stated as follows:⁹²

“Anything less than the performance of BPD presented at the meeting we make it a study so that bpd desa is even better.”

The third informant, Bisri Mustofa Romi, S.Adm as deputy of the Tumpukrenteng Village Apparatus stated as follows:⁹³

“In the process of making draft village regulations, for example, in their function as discussants of village draft regulations, some BPD members in making draft village regulations do not have adequate capabilities. So that the draft village regulations come more from the village government.”

The fourth informant, Namely Abdurrohman, as a merchant by profession, stated as follows:⁹⁴

“With BPD members who are not seen in the community, it is my hope that the Tumpukrenteng village government will re-evaluate professionalism firmly so that human resources in BPD can support its function.”

⁹² Helmiawan Khodidi, S.H, interview (Malang, 19 April 2022)

⁹³ Bisri Mustofa Ikromi, S.Adm, interview (15 April 2022)

⁹⁴ Abdurrohman, interview (24 April 2022)

The fifth informant, namely Muhammad Thohir, as a community working as a farmer, stated as follows:⁹⁵

“Anything that is lacking in the implementation of the BPD function is immediately to be addressed, because as far as I know BPD is a representative of the Tumpukrenteng village community.”

The sixth informant, Namely Miftahul Khoiriyah, S.Pi as a civil servant, stated as follows:⁹⁶

“The BPD institution in Tumpukrenteng Village, I only have a name, all input from the community must be considered and followed up in a real way as a manifestation of community representatives.”

The seventh informant, Ahsanul Imron, as a religious figure, stated as follows:⁹⁷

“The performance of BPD needs to be studied more deeply if there are still many people who are dissatisfied or even confused with the existence of this institution.”

The eighth informant, Marjo, as a community leader, stated as follows:⁹⁸

“The BPD institution in Tumpukrenteng Village in the implementation of the village fund supervision function for handling Covid-19 needs to involve itself fully and actively, not only during musdes or annual meetings. BPD must have more initiative to maximize its function, considering that the rewards obtained are quite large.”

The form of mindset development and scientific research in this regard is the principle of Maqashid Sharia Jasser Auda which must be present in the supervision of BPD. Indicators in measuring the achievement of this principle carried out by BPD supervision include:

⁹⁵ Muhammad Thohir, interview (28 April 2022)

⁹⁶ Miftahul Khoiriyah, S.Pi, interview (28 April 2022)

⁹⁷ Ahsanul Imron, interview (28 April 2022)

⁹⁸ Marjo, interview (26 April 2022)

a. Activity Planning and Village Budget

The planning stage of the activities carried out by BPD and the Head of Tumpukrenteng Village every year has paid attention to the evaluation aspect which in this case reviews the planning of activities in the previous year. This is because BPD tends to only accept and approve draft village regulations without contributing to them.

b. Implementation of Activites

The implementation of activities based on the village government so far has indeed been made by the Village Head, so that the community consumes that their interests are still not properly accommodated

c. Village Budget Report

Supervision of bpd Desa Tumpukrenteng on the village budget report needs to conduct studies and improvements with a professional approach that according to the community is still not reflected in the BPD work area.

d. Achievement of The Implementation of The Village RPJM and Village Budget

The achievement of the implementation is used as an indicator that the Tumpukrenteng village government has not been made a serious study by the tumpukrenteng village government and is followed by a special agenda to study scientifically.

The non-maximum performance of BPD Tumpukrenteng Village is related to the supervisory function due to several things that show that work professionalism is the basis for achieving what is the purpose of the establishment of BPD in accordance

with the provisions of Law Number 6 of 2014 concerning Villages which regulates BPD as a representative of villagers⁹⁹ with all forms of responsibility given so that the village government really runs as it should.

4. Hifdzu al-Nasl (Becoming a Concern and Development of The Role of Family Institution)

The first informant, Abdul Rakhim, Chairman of the Village Consultative Body (BPD) Tumpukrenteng, stated as follows:¹⁰⁰

“With regard to the essence of exita, we are always involved in supporting and ordering the community to be more obedient to the policies of the village government.”

The second informant, Helmiawan Khodidi, S.H as the Head of Tumpukrenteng Village stated as follows:¹⁰¹

“Of course, we, the Tumpukrenteng village government also urge families to work together to comply with the policy of handling Covid-19.”

The third informant, Bisri Mustofa Romi, S.Adm as deputy of the Tumpukrenteng Village Apparatus stated as follows:¹⁰²

“As far as I also involve, yes, the function of monitoring village funds by BPD is that its performance will be modeled by the community so that our task as a tool will definitely evaluate and provide input during meetings so that anything that was lacking in the previous BPD does not happen to the next BPD”

The fourth informant, Namely Abdurrohman, as a merchant by profession, stated as follows:¹⁰³

⁹⁹ Article 56 Paragraph 1 of Law Number 6 of 2014 concerning Villages (Statute Book of the Republic of Indonesia of 2014 Number 7)

¹⁰⁰ Abdul Rokhim, Interview (Malang, 15 April 2022)

¹⁰¹ Helmiawan Khodidi, S.H, Interview a (Malang, 19 April 2022)

¹⁰² Bisri Mustofa Ikromi, S.Adm, Interview (15 April 2022)

¹⁰³ Abdurrohman, Interview (24 April 2022)

"I myself don't believe that bpd members who seem to be active and close to ordinary people like me are only one or two."

The fifth informant, namely Muhammad Thohir, as a community working as a farmer, stated as follows:¹⁰⁴

"I don't know at all if it's true that it's already involved."

The sixth informant, Namely Miftahul Khoiriyah, S.Pi as a civil servant, stated as follows:¹⁰⁵

"The implementation of the BPD supervisory function still cannot be said to have involved the family institution, which is active only for the Head of the Village."

The seventh informant, Ahsanul Imron, as a religious figure, stated as follows:¹⁰⁶

"Starting from good internal members of bpd who are leaned on the teachings of Islam, will ensure the formation of a strong and united family, community, and country."

The eighth informant, Marjo, as a community leader, stated as follows:¹⁰⁷

"For the bpd supervision function, it does not supervise too much because it helps the village head carry out his performance more"

The form of concern and development of family institutions as indicators carried out by BPD supervision include:

a. Activity Planning and Village Budget

In planning village activities and budgets, BPD Tumpukrenteng Village has not been seen to fully involve family institutions that have an important role.

¹⁰⁴ Muhammad Thohir, Interview (28 April 2022)

¹⁰⁵ Miftahul Khoiriyah, S.Pi, Interview (28 April 2022)

¹⁰⁶ Ahsanul Imron, Interview (28 April 2022)

¹⁰⁷ Marjo, Interview (26 April 2022)

b. Implementation of Activities

The implementation of activities by BPD Tumpukrenteng Village has not looked like socializing an activity or village program to the community. So that many people, especially family institutions, do not feel actively involved in it.

c. Village Budget Report

Based on the results of the interview above, it can be seen that in the course of activities only family institutions have not been fully socialized or involved, so that the report stage is increasingly not optimal in involving family institutions.

d. Achievement of The Implementation of The Village RPJM and Village Budget

In the implementation achievements, it can be seen that the role of family institutions is still not fully involved, so that in the implementation of the supervisory function of BPD Tumpukrenteng Village has not contained the principles of maqashid syariah Jasser Auda.

5. Hifdzul al-Maal (Become Economic Development and Equalization of Welfare Levels)

The first informant, Abdul Rakhim, Chairman of the Village Consultative Body (BPD) Tumpukrenteng, stated as follows:¹⁰⁸

“The supervisory function of village funds for handling Covid-19 is also oriented to protect these assets from parties who want to abuse. So we are here to ensure that the funds are properly used according to the rules”.

¹⁰⁸ Abdul Rokhim, Interview (Malamg, 15 April 2022)

The second informant, Helmiawan Khodidi, S.H as the Head of Tumpukrenteng Village, stated as follows:¹⁰⁹

“We are bound by Presidential Regulation 104 of 2021 which continues to budget funds for Covid-19 as much as 8% or about 90 million of the total village funds. Later, we will discuss with bpd after the regulation is derived from the regent the rest of the budget will be used for what in the next period.”

The third informant, Bisri Mustofa Romi, S.Adm as deputy of the Tumpukrenteng Village Apparatus stated as follows:¹¹⁰

“BPD's supervision of village funds for handling Covid-19 was carried out during the meeting by matching them with LPJs.”

The fourth informant, Namely Abdurrohman, as a merchant by profession, stated as follows:¹¹¹

“I was asked several times to provide briefings on how to make cassava chips and get help with production tools as well.”

The fifth informant, namely Muhammad Thohir, as a community working as a farmer, stated as follows:¹¹²

“Of course, if the implementation is correct according to the rules, the BPD's supervisory function of village funds is returned to the village community.”

The sixth informant, Namely Miftahul Khoiriyah, S.Pi as a civil servant, stated as follows:¹¹³

“I see that the Tumpukrenteng village government in terms of improving the welfare of the community has been quite evenly distributed.”

The seventh informant, Ahsanul Imron, as a religious figure, stated as follows:¹¹⁴

¹⁰⁹ Helmiawan Khodidi, S.H, Interview (Malang, 19 April 2022)

¹¹⁰ Bisri Mustofa Romi, S.Adm, Interview (Malang, 19 April 2022)

¹¹¹ Abdurrohman, Interview (24 April 2022)

¹¹² Muhammad Thohir, Interview (28 April 2022)

¹¹³ Miftahul Khoiriyah, S.Pi, Interview (28 April 2022)

¹¹⁴ Ahsanul Imron, Interview (28 April 2022)

"I myself am among the people who are happy with the provision of assistance to the merchant group. It means that our government has a mandate."

The eighth informant, Marjo, as a community leader, stated as follows:¹¹⁵

"I agree that the purpose of BPD supervision is really to safeguard the people's property and for the people."

A form of economic development and equalization of the main level of welfare that exists in the maqashid sharia of Jasser Auda. Indicators in measuring the achievement of this principle carried out by BPD supervision are:

a. Activity Planning and Village Budget

Planning of village budget activities implemented in village regulations to improve economic development and the level of welfare of the Tumpukrenteng village community through empowerment and capital assistance in the form of cash or production tools.

b. The Implementation of Activities

The implementation of activities in real terms by holding entrepreneurial debriefing training activities in Tumpukrenteng so that rural communities become independent communities with a better level of welfare.

c. The Village Budget Report

The Village Budget report in the bpd supervisory function in the telag market runs as when planning activities are refocused to improve the welfare of the community.

¹¹⁵ Marjo, Interview (26 April 2022)

d. Achievement of The Implementation of The Village RPJM and Village Budget

The achievement of implementation is an indicator of the success or failure of a village program to improve the welfare of the community. Based on the results of the interview, it can be seen that the community is quite helped by the existence of activities focused on improving their economy.

CHAPTER V

COVER

A. Conclusion

1. The implementation of supervision of the use of village funds by the Tumpukrenteng Village BPD in handling Covid-19 which is based on Article 20 of the Minister of Home Affairs Regulation Number 73 has not met one variable, namely in the implementation of activities that have not actively involved the community and there are obstacles with the timing of the decline of village funds that cannot be ascertained and the lack of communication with village officials on the abolished activity program, diverted and postponed.
2. Viewed from the perspective of Maqashid Syariah Jasser Auda, the supervision of the use of village funds by the Tumpukrenteng Village BPD in handling Covid-19 has not met the overall principles of maqashid syariah Jasser Auda which in this case is to provide freedom and paying homage for beliefs, to be the protection of human rights and human dignity, to be the development of a mindset and scientific research, to be a concern and development of family institutions.

B. Recommendation

1. The Tumpukrenteng Village BPD should be carried out in carrying out the function of supervising the use of village funds for handling Covid-19 needs to be maximized again by conducting good coordination with the Village Government.
2. The Tumpukrenteng Village BPD should optimize the supervisory function by involving religious leaders, accommodating and following up on community aspirations, having a special agenda to seriously examine the role of BPD as a

representative of the community, and participating in intensively disseminating family institutions.

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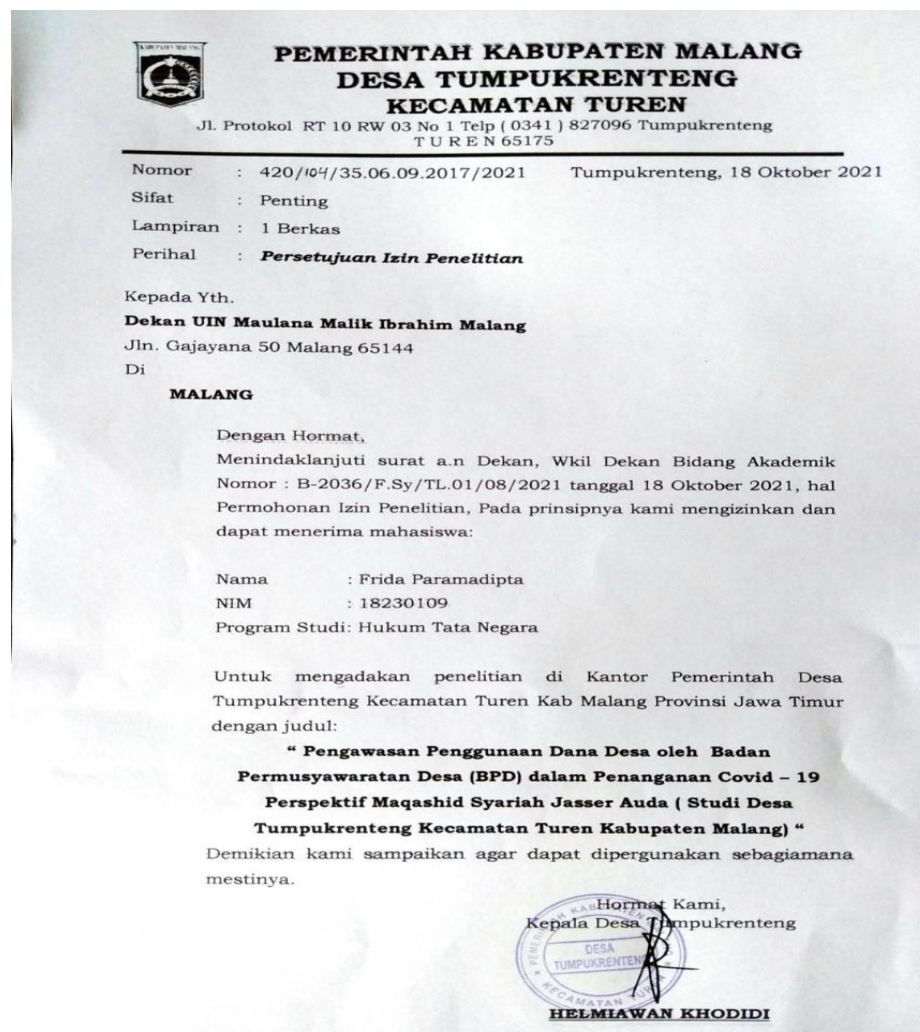
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Attachment I



Description: Research Approval Letter from the Tumpukrenteng Village Government signed by the Head of Tumpukrenteng Village.

Attachment II



Description: Interview with the Head of BPD Tumpukrenteng Village; Abdul Rokhim, regarding the Role of BPD Supervision of the Covid-19 Handling Village Fund on March 4, 2022.

Attachment III



Description: Interview with the Head of Tumpukrenteng Village; Helmiawan Khodidi, S.H. on Optimizing the Role of BPD Supervision on Village Funds for Handling Covid-19 on April 15, 2022

Attachment IV



Description: Interview with Village Apparatus Representatives; Bisri Mustofa Romi, S.Adm. concerning the Implementation of the Supervision Function of BPD Tumpukrenteng Village on April 15, 2022.

Attachment V



Description: Interview with Representatives of the Community of Working as Traders; Abdurrohman on the Existence of BPD Institutions in the Tumpukrenteng Village community on April 26, 2022

Attachment VI



Description: Interview with Representatives of the Community Working as Farmers; Muhammad Thohir about the Existence of BPD Institutions in the Tumpukrenteng Village community on April 25, 2022.

Attachment VI



Description: Interview with Representatives of the Community Working as Civil Servants; Miftahul Khoiriyah, S.Pi about the Existence of BPD Institutions in the Tumpukrenteng Village community on March 18, 2022

Attachment VIII



Description: Interviews with Representatives of Religious Leaders; Ahsanul Imron on the Implementation of the Task of the Existence of BPD Institutions in the Tumpukrenteng Village community on March 25, 2022.

Attachment IX



Description: Interviews with Representatives of Community Leaders; Marjo about the Existence of BPD Institutions in the Community of Tumpukrenteng Village on April 18, 2022

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CURRICULUMVITAE (CV)

Community:

- Law Debate Community (LADEC)
- Forum Komunikasi Mahasiswa Intelektual(FKD Mantek)
- Sahabat Muda Malang
- Komunitas Sharing Karya (KSK)
- Koperasi Mahasiswa Padang Bulan
- Yayasan Media Cipta Cerdas (MCC)

Skill:

- Able to operate Ms. Office
- Public speaking
- Writer

Award

2018: Second Winner of LKTIQ UIN Malang

2019: Semifinalist of LKTIQ UIN Surabaya, Essay Contributors IPPNU UIN Malang, First Winner of Law Debate on Faculty Syariah UIN Malang, Three of The Best Short Story Writers (Studium Institute), Third Winner in Film Reviews in East Java (PP. Anwarul Huda)

2020: Publish a book entitled "Kembali Waras", Scholarship el-Zawa awardee.

2021: Active writer at website Dawuh Guru and Tokoh Wanita, Internship at Pengadilan Agama Kepanjen and Agustian Siagian Law Firm, Scholarship Mahasiswa Berprestasi, Third winner constitutional debate contest in Mataram University, Third winner constitutional debate contest in Makassar University, Best Speaker constitutional debate contest in Padjajaran University.

