



Implementation of Corruption Prevention in Management of Village Funds in the Framework of Realizing an Anti-Corruption Village in Hanura Village Lampung Province Offer in 2022

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Abstract

Indonesia Corruption Watch (ICW) stated that the village budget is the most vulnerable to corruption. ICW data shows that there were 46 cases of corruption in the village budget sector out of 271 corruption cases during 2019. Village budget corruption was recorded as causing state losses of up to IDR 32.3 billion. Pesawaran District, Lampung Province is one of ten candidate anti-corruption pilot villages. The purpose of this study is to analyze (1) Factors Causing Corruption Crimes in Village Fund Management, (2) to describe Efforts to prevent acts of corruption by the Hanura Village Government in Village Fund Management. The research method used in this writing uses descriptive research methods with data analysis using a qualitative approach. The results of this study are to determine the factors that cause corruption in village funds, namely internal factors consisting of institutional factors, limited human resources (HR) in the village, social, political and economic factors, and geography. External factors lack aspects of strengthening village government institutions, there is no competency certification, limited guidance from APIP, there is no monitoring instrument for village financial management. And the expected results in this research are to find out the efforts to prevent acts of corruption in the management of village funds in Hanura Village, one of which is in the form of an MoU with the community with the aim of being committed to building the village, forming an independent supervisory team, ready to be sworn in, imposing strict sanctions.

Keywords: *Village Fund; Policy; Corruption*

Introduction

Village funds of approximately one billion rupiah per village each year are objects that can influence everyone to commit acts of corruption. The community is expected to be able to participate in supervising the management of village funds starting from the planning, use, to reporting stages of village funds. Supervision of village financial management is very important, given the large budget disbursed for this program. In 2022 the central government has budgeted village fund ceilings of IDR 68 trillion and allocated to 74,961 villages in 434 districts/cities throughout Indonesia [1]. The presence of Law No. 6 of

2014 concerning Villages is good news for various parties, especially village activists. With the presence of the law, the village is no longer an object but is seen as a subject of development.

Moreover, so far villages have often been alienated from development. Development of mega infrastructure, economic growth, improving the quality of human resources are still concentrated in urban areas. In fact, building this country is inseparable from building villages, which number more than 80,000 in Indonesia. Village financial management is one of the things that is very vulnerable to corruption. The lack of quality human resources managing village finances, the low level of village institutional stability, geographical factors, and political dynamics in the village are internal factors that can influence the corrupt behavior of village officials. In addition, the lack of guidance and supervision from higher government apparatus, limited law enforcement personnel, and the lack of institutional strengthening programs for village apparatus, add to the complex of factors that cause corruption from the external side of village government. The complexity of the variable factors that cause corruption in village financial management makes corruption in village financial management difficult to eradicate. Indonesia Corruption Watch (ICW) stated that the village budget is the most vulnerable to corruption.

ICW data shows that there were 46 cases of corruption in the village budget sector out of 271 corruption cases during 2019. Village budget corruption was recorded as causing state losses of up to IDR 32.3 billion [2]. In semester I of 2021, the village government became the agency that carried out the largest corruption cases, namely as many as 62 corruption cases committed by village government officials [3]. to prevent acts of corruption in village financial management. The Corruption Eradication Commission (KPK) has observed high allegations of irregularities in village funds in recent years. The Anti-Corruption Institute also cooperates with the Ministry of Villages, Development of Disadvantaged Regions and Transmigration (Kemendes PDTT) to launch the Anti-Corruption Village Program. The launch of the Anti-Corruption Village Program began with many reports from the public regarding misappropriation of state funds by unscrupulous village government officials, however, the KPK, as an anti-corruption body, was unable to take action.

There are many reasons behind village fund corruption by village activists, starting from the high cost of winning the pilkades, intervention from officials above the village head, closed budget management, to minimal community involvement in village development planning and implementation. Corruption at the village level can occur through one mode or a combination of several of these modes. In the end, it is the rights of the village community that are injured again. They cannot feel the impact of development as they should.

The problem of corruption at the village level is an increasingly complex problem over the years. In an effort to eradicate it, an approach with the community is needed, in which the solution sought to resolve corruption cases must be customized according to the needs of the village because there is no single panacea for eradicating all corruption cases without exception. Related to this, open access to the public and how high the public's involvement with the program are the two main keys in eradicating corruption, especially at the village level. The KPK in this case does not have sufficient resources to supervise up to the village level [3].

However, the KPK has so far played a role in conducting studies and providing better recommendations for village financial governance using a community approach. Through the Anti-Corruption Village Program, it is possible to disseminate the importance of building integrity and anti-corruption values to the government and village communities. Improving village administration with integrity, and providing understanding and increasing village community participation in efforts to prevent and eradicate corruption. With this, the KPK hopes that this anti-corruption village will become an inspiration for other villages to make their village a village that is clean from corrupt practices. anti-corruption culture was born at the village community level and continues to spread to higher levels of

government. It is known that until now, the KPK has designated 11 pilot villages for anti-corruption villages in 11 provinces in Indonesia.

The Corruption Eradication Committee has designated Hanura Village, Teluk Pandan, Pesawaran Regency, Lampung, as one of 10 potential anti-corruption villages throughout Indonesia which will serve as a model for other regions. The aim of the Anti-Corruption Village Program is to disseminate the importance of building integrity and anti-corruption values to the government and village communities and to improve village administration with integrity, and provide understanding and increase the participation of village communities in efforts to prevent and eradicate corruption. This anti-corruption village will be an inspiration for other villages to make their village a village that is clean from corrupt practices. Anti-corruption culture was born at the village community level and continues to spread to higher levels of government. In 2022, Hanura Village, Pesawaran Regency, Lampung is a candidate for a pilot village for the anti-corruption village program, along with 9 other villages namely, Pakatto Village which is in the Gowa region, South Sulawesi; Kamang Hilla Village, Agam Regency, West Sumatra; Mungguk Village, Sekadau District, West Kalimantan; Cibiru Wetan Village, Bandung Regency, West Java; Banyubiru Village, Semarang Regency, Central Java; Sukojati Village, Banyuwangi Regency, East Java; Kutuh Village, Badung Regency, Bali; Beetle Village, District. East Lombok – NTB; and West Batusoko Village, Ende Regency, NTT. The selection of the 10 villages has started since early February 2022 with four stages.

First, the observation stage. The KPK team conducted observations of 23 villages in 10 targeted provinces to assess their readiness to become pilot anti-corruption villages. Then obtained 10 selected villages in 10 provinces. The second stage is the implementation of a "kick off" to all elements of society by providing knowledge and understanding regarding the efforts and steps taken in order to fulfill the components and indicators of the anti-corruption village. In the third stage, an assessment was carried out by the KPK, the Ministry of Villages, PDPT, Ministry of Finance, Ministry of Home Affairs, consultants and several observers. And the fourth stage, the inauguration of the selected Anti-Corruption Village which will be held in November 2022. (Cominfotik Office of Lampung Province) [4]

Management is a process or a series of work carried out by a series of groups of people in which there is planning, organizing, implementing and controlling by utilizing the existing potential in achieving certain goals. Village Fund Management (DD) in Presidential Regulation No. 60 concerning Village Funds article 2 reads that Village Funds are managed in an orderly manner, in compliance with statutory provisions, efficiently, economically, transparently and responsibly by taking into account a sense of justice and propriety and prioritizing the interests of the local community. As for the Regulation of the Minister of Finance Number 49 concerning Procedures for Allocation, Distribution, Use, Monitoring and Evaluation of Village Funds article 22 paragraph (2) reads that the implementation of activities funded from Village Funds is prioritized to be carried out on a self-managed basis using local resources/raw materials, and efforts are made to absorb more labor from the local village community [5]. From the problems described above, the authors are interested in conducting research with the formulation of the problem in this study are: What are the factors that cause corruption in the management of village funds?. What are the efforts to prevent the Hanura Village Government in managing village funds from acts of corruption?

Method

This research focuses on the study of Village Fund Financial Management Policies in the Framework of Creating an Anti-Corruption Village in Hanura Pesawaran Village, Lampung Province. The type of this research is qualitative research, namely using a qualitative descriptive approach. With this approach, the researcher wants to reveal and describe what the Village Fund Financial Management Policy is in the Context of Realizing an Anti-Corruption Village in Hanura Pesawaran Village, Lampung

Province. The data used is from the literature in the form of references from various sources, articles or documentation from various sites or related market place applications, books, and published journals related to Village Fund Financial Management Policies. Starting with collecting data and information related to the phenomenon of the problem, then, the data and information is evaluated in analysis in order to provide accurate information and analysis to be written. The method of analysis used is descriptive analysis, which is used as an effort to solve the problem under study describe or explain the Village Financial Management Policy in the Framework of Realizing an Anti-Corruption Village in Hanura Pesawaran Village, Lampung Province.

Results and Discussion

1. Factors Causing Corruption Crime in Village Financial Management

Provisions regarding Village Government are regulated in Article 18B of the 1945 Constitution. Article 18B of the 1945 Constitution is the legal basis for state recognition of legal community units (village) in Indonesia to organize their own government in accordance with their autonomy rights. Village autonomy is the basis for organizing village governance based on genuine autonomy. The village, through its autonomy, can organize and manage its own household, according to local wisdom and capacity. Currently, this original autonomy is slowly being eroded by the influence of the central government and regional governments. In accordance with the provisions of Article 18B of the 1945 Constitution of the Republic of Indonesia, the central government and the government must recognize and respect the existence of the village government. Dominant interference between the central government and regional governments with villages narrows the village government's authority to regulate and manage its own household.

Article 18B of the 1945 Constitution of the Republic of Indonesia is a constitutional foundation as the embodiment of the state in recognizing the existence of village governance based on customary rights in Indonesia. The enactment of Law Number 6 of 2014 concerning Villages (Village Law) has repositioned village development authority which was originally the authority of the local government to be changed to the authority of the village government. This has an important meaning for the village where the village which is a legal community unit is given back the rights to determine the direction of its development [6]. The Village Law gives autonomous authority to village governments in managing and developing their villages. Village communities are more prosperous with various empowerment programs and management of village resources. The village government can carry out a pattern of improving the village economy through Village-Owned Enterprises (BUMDes), regulate the Village Revenue and Expenditure Budget (APBDes) and carry out various infrastructure developments that can support the improvement of the village economy. From the village to build the country to be realized [7]

Based on article 75 paragraph (1) of the Village Law it states that, "The Village Head is the holder of the authority to manage Village Finances". This article provides the widest possible mandate for village heads to regulate and determine the direction of village financial management policies which are part of state financial management. The village head has the prerogative right to elect officials within the village government structure to support the village head's duties as the head of government in the village. Seeing the breadth of authority that the village head has in managing village finances, the position of village head is a prestigious position and prone to irregularities in the perspective of corruption. Corruption in village financial management is the tip of the iceberg of internal and external problems which are a dilemma for village officials in exercising their authority in managing village finances [8] Prior to the issuance of the Village Law, villages did not yet have the authority to manage village finances autonomously. After the issuance of the Village Law, villages have the authority to manage village finances independently. This authority transformed village institutions which were previously a legal community unit with more emphasis on social order into a legal community unit that was bureaucratic in nature. The problem of

corruption related to village financial management is the result of the complexity of the factors that cause corruption in village financial management. The causal factors are broadly divided into two factors, namely internal factors and external factors from the village institution itself.

1) Internal Factors

Internal factors that cause corruption in the financial management of village funds are causal factors that come from the internal village government itself.

- a. Institutional Factors this institutional factor highlights the imbalance between the authority possessed by the village head and the supervisory authority carried out by the supervisory agency in the village.

1. The Breadth of Authority, Duties and Positions of the Village Head

The village head becomes a central actor with authority as a planner as well as implementer of development in the village. The direction of village development itself is a manifestation of the village head's vision and mission proposed at the village head election. When a new village head is elected, the vision and mission are automatically included in the Village Medium-Term Development Plan (RPJMDes) which is the guideline for village development. Village autonomy also gives prerogative rights to village heads in appointing and dismissing village officials. The village head with all his authority has the right to determine which village officials have the same vision and mission in developing the village. The selection of village head assistants is prone to abuse, in addition to accommodating positions for their political supporters at the time of village head elections, these village apparatus positions can be filled by people who are easily controlled by the village head to smooth the village head's wishes. The authority to determine the direction of village development and to elect village officials gives the village head enormous power in managing village finances. Automatically, only the village consultative body (BPD) is the supervisor of the village administration.

2. Absence of Village Financial Oversight Internal Apparatus The role of APIP itself is quite effective in preventing corruption because APIP can carry out an early warning system or early detection of irregularities in the management of state finances. Unlike the central government and village government, the village institutional structure does not have a special organ tasked with overseeing village financial management. The supervisory duties are generally carried out by the BPD organization in the village in accordance with the mandate of Article 55 letter c. The Village Law reads, "The Village Consultative Body has the following functions: c. supervise the performance of the Village Head." The absence of the village government's internal monitoring apparatus eventually led to a gap in supervision of the village government. The current practice is that the village government does not have internal oversight so that supervision is carried out directly by an external party, namely by the regional inspectorate.

b. Factors Limited Human Resources (HR) in the Village.

The limited human resources in the village highlight the availability of human resources, the quality of human resources, and the level of education of the village head and village apparatus. The characteristics of the background and level of education of rural communities that are not yet well established with urban communities makes HR issues one of the factors that can plunge village heads and village officials into criminal acts of corruption. The lack of quality village apparatus human resources will put the village apparatus at risk in realizing good village governance. The quality of village apparatus human resources will also have an impact on the understanding and insight of village apparatus on legal issues related to village financial management.

c. Social, Political, and Economic Factors, Geographical

1. Social Factors

Corruption crimes committed by village heads are generally inseparable from the social order system in Indonesia which adheres to paternalistic views. Village officials are usually reluctant to reprimand, remind, and even take the initiative to report acts of corruption committed by the village head to law enforcement officials. The permissive nature of irregularities committed by the village head is considered a natural thing. Paternalistic culture in the village emphasizes respect and reverence for parents, heads of families, and leaders in a group, in this case the village head as the highest leader in the village. The lack of community participation in supervising village financial management weakens the aspect of oversight of village governance run by the village head. Without strict supervision from the community, the village head can freely use the power he has to carry out corrupt practices.

2. Political Factors

The political oversight relationship in the village lies between the village administration and the village consultative body (BPD). Supervision of the power relations of the village government elite, namely the village head and the BPD, was only limited to establishing village regulations. The administration of village governance is the authority of the Village Head [9]. The village head plays a central role in village government with all the authority he has so that all policies set by the village head sometimes have nuances for personal or group interests so that potential corruptive actions can occur.

3. Economic Factors

The direction of village development that is appropriate and on target will improve the welfare of the village community. Corrupt behavior by the village head can distort village development goals for the economic interests of certain groups or individuals. The village head can easily carry out the development of village infrastructure that supports the operation of the economic resources owned by himself or his group. One practice that has become an open secret is the development of access to transportation to and from the village head's business location. This form of deviation in village financial management with an economic background triggers economic inequality within village communities.

4. Geographical Factors

Remote villages tend to receive less attention and guidance from government officials. Supervision of villages in remote locations requires significant resources. The location access factor that must be reached using special transportation access also increases the costs that must be incurred to carry out supervision of villages in remote locations. Village fund allocation policies and village fund allocations provide a greater proportion of funds to remote villages.

2) External Factors

External factors that cause corruption in village financial management consist of aspects of strengthening village government institutions based on laws and regulations, the absence of competency certification for village financial managers, limited guidance from APIP, and the absence of oversight instruments for effective village financial management.

a. Lack of Institutional Strengthening of Village Government

The lack of village institutional strengthening has an adverse impact on village community life. Without strengthening village institutions, the oversight functions from village institutions to village heads are less than optimal. Strengthening village institutions aims to increase the capability and competence of officials in village institutions to supervise the running of the government bureaucracy run by the village head.

b. There is no Competency Certification for Village Financial Managers

The absence of competency certification for village financial managers makes village apparatus less aware of legal risks that may be encountered. The authority of the village head in appointing the village treasurer also facilitates the village head's steps to misappropriate the management of village funds.

c. Limited coaching factor from APIP

The problem in managing village finances related to APIP is the limited guidance activities carried out by the inspectorate to all village administrations in the districts/cities that are under their authority. These limitations are the result of several internal factors at the district/city inspectorate.

2. The Efforts of the Hanura Village Government in Managing Village Funds from Acts of Corruption

The abundance of village resources provides significant opportunities for the government villages in building the village economy and welfare for village communities [10]. These potentials must be properly identified and developed through community empowerment on an ongoing basis [11] There are so many potential that has not been explored optimally and maximally and has not been managed properly good. There are many obstacles behind this, including village finances, resources village people and unresponsive infrastructure. The disbursement of village funds in the amount of 1 billion – 1.4 billion provides a breath of fresh air for villages to more optimally manage village potential and develop it into an independent, efficient and highly competitive village considering the ASEAN Economic Community (AEC) is already underway [12] The village economy is the government's hope to be downstream from central economic development. In this regard, data from Indonesia Corruption Watch (ICW) since the enactment of the Village Law, or at least in the last five years there have been 676 cases of corruption, involving a number of village officials with a total loss of hundreds of billions of rupiah in state funds. The modus operandi varies, ranging from fictitious projects, "double budget" for one project, and/or borrowing Village Fund money by elements in the village administration, then not returning it. Figure 1 below explains that there are 5 gap points prone to village fund corruption, including:

- a. Budget inflation,
- b. Fictitious Activities/Projects,
- c. Fictitious Report,
- d. Embezzlement,
- e. Budget Abuse.



Source: bitra, 2019 [13]

From this dirty practice, there are at least 500 village officials who have to huddle in prison cells. This is terrible considering that the value of the village funds disbursed by the central government is fantastic, reaching a nominal value of IDR 72 trillion [14]. Village Fund corruption itself occurs, partly because there is no understanding of "regulations" that clearly regulate public participation in supervising village development, especially for the Head of the Village Service. The existence of the right of community involvement in monitoring the use of the budget is a very important factor in preventing irregularities in village funds. This starts with the right to participatory community involvement in the budgeting process, the right to budget allocations that are pro-poor, the existence of transparency and accountability in the management and accountability of the APBDes to the community, and the existence of community oversight of the implementation of the APBDes both individually and institutionally.

Make sure that planning and budgeting are in favor of the interests of the poor, people with disabilities, women, children and marginalized groups, among others by holding meetings for groups of poor people, people with disabilities, women, children and marginalized groups; prepare proposals for groups of poor people, people with disabilities, and marginalized groups; and other activities that are in accordance with the authority of the village which are decided in the village meeting. Supervision is very important in efforts to prevent irregularities in village funds. Pesawaran Regency, Lampung Province is one of ten candidates for this year's anti-corruption village pilot. The other nine villages are Pakatto Village, Gowa Regency, South Sulawesi Province; Kamang Hilla Village, Agam Regency, West Sumatra Province; Mungguk Village, Sekadai District, West Kalimantan Province. Furthermore, Cibiru Wetan Village, Bandung Regency, West Java Province; Banyubiru Village, Semarang Regency, Central Java Province; Sukojadi Village, Banyuwangi Regency, East Java Province; Kutuh Village, Badung Regency, Bali Province; Kumbang Village, East Lombok Regency, NTB Province; and West Batusoko Village, Ende Regency, NTT Province.

The determination of the candidate pilot villages for anti-corruption is in accordance with the indicators of the guidebook that has been prepared by the KPK involving the Ministry of Villages, Development of Disadvantaged Regions and Transmigration, the Ministry of Home Affairs and the Ministry of Finance. There are five indicators of an anti-corruption village including strengthening governance, strengthening supervision, strengthening the quality of public services, strengthening community participation, and local wisdom," the aim of the anti-corruption village program is to disseminate the importance of building integrity and anti-corruption values to the government and village communities. Always improve village administration with integrity, and provide understanding and increase the participation of village communities in efforts to prevent and eradicate corruption. The results of the Anti-Corruption Village assessment determined that Hanura Village received a score of 92.75 with a special title by the Assessment Team consisting of the RI KPK, the Ministry of Finance, Finance and the Provincial Inspectorate, Head of Hanura Village [15]. The aim of the Anti-Corruption Village Program is to disseminate the importance of building integrity and anti-corruption values to the government and village communities and to improve village administration with integrity, and provide understanding and increase the participation of village communities in efforts to prevent and eradicate corruption. This anti-corruption village will be an inspiration for other villages to make their village a village that is clean from corrupt practices. anti-corruption was born from the village community level and continues to spread to higher levels of government.

The selection of the 10 villages has started since early February 2022 with four stages.

1. Observation stage. The KPK team conducted observations of 23 villages in 10 targeted provinces to assess their readiness to become pilot anti-corruption villages. Then obtained 10 selected villages in 10 provinces.
2. The implementation of the "kick off" provides knowledge and understanding regarding the efforts and steps taken in order to fulfill the components and indicators of the anti-corruption village.

3. An assessment was carried out by the Corruption Eradication Committee, Ministry of Villages PDPT, Ministry of Finance, Ministry of Home Affairs, consultants and several observers.
4. Inauguration of the selected Anti-Corruption Village which will be held in November 2022. (Cominfotik Office of Lampung Province) [16].

The success of Hanura Village achieved the highest score because all aspects of the indicators in village services were very satisfying. Namely, Hanura Village has been able to serve letters, domiciles, information cards for those who cannot afford the online system. The community can access via the internet wherever it is served by village officials. People no longer wait in line at the village window. Where the village serves as an extension of the central government, namely providing the best service to its citizens. Villages make good and useful use of technology. The village community can also access government programs in the village with the help of the internet because all activity programs can be seen easily [17]. The essence of law enforcement, according to Soerjono Soekanto, lies in the activity of harmonizing the relationship of values that are spelled out in solid and manifest principles and attitudes as a series of final stages of value translation, to create, maintain and maintain social peace, even in carrying out development as a whole in various aspects [18] Furthermore, according to Soerjono Soekanto, the main problem of law enforcement actually lies in the factors that might influence it [19]. These factors have a neutral meaning, so that the positive or negative impact lies in the content of these factors. These factors are as follows:

- a. The legal factor itself;
- b. Law enforcement factors, namely the parties that make up and apply the law;
- c. Factors of facilities or facilities that support law enforcement;
- d. Community factors, namely the environment in which the law applies or is applied;
- e. Cultural factors, namely as a result of work, creativity, and feelings based on human initiative in social life;

These five factors are closely related to each other, because they are the essence of law enforcement, they are also a benchmark for the effectiveness of law enforcement. Lawrence Meir Friedman said that the success or failure of law enforcement depends on three elements, namely: structure, substance, and legal culture, which have a strong relationship with each other.

- a. Legal substance is a norm (rule, decision) resulting from a legal product. Legal substance can be regarded as one of the factors that contribute to legal issues. The simple way is to make unclear or obscure legal norms (vagenorm). unclear legal substance is not only easy to violate the law, but also provides ample opportunities for law enforcement officials to "frizzing" according to their respective interests [20].
- b. The legal structure created by the legal system is possible to provide services and enforce the law. Lawrence Meir Friedman's theory is referred to as a structural system that determines whether or not the law is implemented properly. The legal structure based on Law no. 8 of 1981 concerning criminal procedural law including; starting from the Police, Prosecutors, Courts and Criminal Executing Agencies (Lapas). The authority of law enforcement agencies is guaranteed by law. So that in carrying out their duties and responsibilities apart from the influence of government power and other influences. [21]
- c. Legal culture are ideas, behaviors, desires, opinions and values related to law (positive/negative) Legal culture or culture according to Lawrence Meir Friedman, is a human attitude towards law and the legal system-beliefs, values, thoughts, and expectations [22] Legal culture is an atmosphere of social thought and social forces that determine how law is used, avoided, or misused. Legal culture is closely related to the legal awareness of society. The higher the legal awareness of the community, the better legal culture will be created and can change the mindset of the community regarding law so far. In simple terms, the level of public compliance with the law is an indicator of the functioning of the law. The Indonesian people themselves do not really

understand and comply with the existing legal process. Even the implementation of law in Indonesia does not seem fair.

Efforts to save village funds in the use of village funds from acts of corruption are as follows:

1. MoU with the community with the aim of committing to building a village together with the village fund oversight team. MoU with the community is a very important thing to do because it can create a harmonious order because it has a high commitment to maximizing the village fund program so that it is clear that it will be carried out in accordance with existing procedures. It is necessary to increase public awareness to actively participate in village programs, planning, implementation, even evaluation. This can be done by way of the Village Government building commitment with the village community. In practice, this is done by involving the entire community in village meetings, either by letter invitations or other invitation media. Then ask the community to commit to actively participating in the planning, implementation and evaluation of village programs. Furthermore, the community is given the opportunity to freely express their aspirations in the form of suggestions, as well as criticism for the program for the coming year. This method is very effective in increasing awareness of community participation, because the community will understand the program in their village, so that it is in accordance with the needs and aspirations of the village community.
2. Formation of an independent supervisory team to oversee the process of village fund management. There is a monitoring team that is independent by opening up all the space for community movement without asking for representation in supervising village funds by not limiting anyone from coming together to supervise the use of village funds and always socialize with all existing development programs in the village with the aim of being committed to building the village together. Organizational life in the village is not only the village government, but there are also community organizations in the village, such as Rukun Tetangga (RT), Rukun Warga (RW), Family Welfare Development (PKK), Village-Owned Enterprises (BUMDes), Karang Taruna, Empowerment Institutions Communities (LPM), Farmer Groups, and Customary Institutions (Desa.id, 2019). These institutions have separate roles and administrators and members in the villages. So that with these organizations, the community can gather with their organizations to be involved in participating in village financial management, especially supervision. So that with an organization that is active in participating in the planning and supervision, the potential for abuse of authority and corruption can be avoided
3. ready to be sworn in, that is, village officials are sworn in using the holy book of each religion. So far, oaths have been considered normal because oaths can only be used at certain times, such as when taking an oath in court or at any time, however, oaths are believed to be very effective in creating a sense of openness for fear of experiencing sanctions from God is one and only, so efforts to prevent the use of Village funds from acts of corruption must be prepared to be sworn in using the holy books of each religion.
4. Strict sanctions with the aim of giving perpetrators of misuse of village funds. Law enforcement in the form of sanctions can also have implications for a deterrent effect because it will have an impact on issues of self-esteem or morals that are not good that will be seen by the public and will become a conversation that damages personal and family pride.

So, it is hoped that Village Officials, can really commit to managing village funds, so that they do not intend to commit corruption as well as village communities, can be actively involved, starting from the process of planning, implementing and evaluating the use of village funds, so that the development process village can be realized. Acts of corruption in village finances such as misuse of Village Fund Allocations are prohibited acts by village officials [22]. If this is done, the person concerned is subject to administrative sanctions in the form of a verbal warning and/or a written warning. In the event that administrative sanctions are not implemented, a temporary dismissal is carried out and can be continued with dismissal. In addition, this act is also a criminal act of corruption as regulated in Law Number 31 of

1999 concerning the Eradication of Corruption Crimes ('UU 31/1999') as amended by Law Number 20 of 2001 concerning Amendments to Law Number 31 1999 concerning the Eradication of Corruption Crimes, where there are criminal threats for people who abuse their authority which can result in harm to state finances. The government must also pay full attention to practices of corruption and extortion, because this has an impact on damaging social values and public trust in the government. Therefore, so that every act or indication of corruption can be handled optimally, the public can help by providing information and supporting adequate evidence of the occurrence of the act of corruption in question [23]

Conclusion

1. The problem of corruption in village financial management is the result of the complexity of the factors that cause corruption in village financial management. These factors are broadly divided into two factors, namely internal factors and external factors from the village institution itself. Internal factors consist of institutional factors, limited human resources (HR) in the village, social, political and economic factors, geography. External factors that cause corruption in village financial management consist of the lack of aspects of strengthening village government institutions based on laws and regulations, the absence of competency certification for village financial managers, limited guidance from APIP, and the absence of oversight instruments for effective village financial management.
2. Efforts to save village funds in the use of village funds from acts of corruption are as follows: First, an MoU with the community with the aim of committing to building a village together with the village fund oversight team; Second, the formation of an independent supervisory team to oversee the village fund management process; third, ready to be sworn in, namely village officials are sworn in by using the holy book of each religion; the fourth is strict sanctions with the aim of giving the perpetrators of misuse of village funds

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