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Corruption Prevention of Village Funds to Realize Anti-Corruption Village

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Abstract

This paper aims to describe and analyze how the form of corruption prevention of village funds can ideally be carried out to realize an anti-corruption village. This paper uses a normative type of research. The approach used in this paper is a conceptual approach (conceptual approach) and an analytical approach (analytical approach). The discussion in the paper presents that so far the eradication of corruption has focused more on the downstream region by relying on criminal legal means. the eradication of corruption should ideally be pursued optimally in the most upstream areas, namely prevention areas. This includes efforts to prevent corruption of village funds, which have often become "soft food" for irresponsible village government elements and village officials. For this reason, efforts that should be done include. First, seek community participation and active role in the discussion, management, and use of village funds; second, strengthening governance to prevent corrupt practices; third, strengthening supervision, especially regarding village governance; fourth, strengthening the quality of public services to gain full trust from the public and provide feedback instruments to determine public satisfaction with the performance performed; Fifth, strive for the empowerment of local wisdom that applies in the village, such as the role of customary law or local culture and encourage the involvement of various elements such as religious leaders, traditional leaders, community leaders, youth communities.

Keywords: *Corruption Prevention; Village Fund; Anti-corruption*

INTRODUCTION

One of the monumental legacies of the birth of the reform era in 1998 was the birth of the regional autonomy regime. The reform era itself became a turning point in changing the paradigm of government which was originally centralized to a non-centralized paradigm ¹. This has consequences for the birth of much better, accountable,

¹ Desi Sommaliagustina, "Implementasi Otonomi Daerah Dan Korupsi Kepala Daerah," *Journal of Governance Innovation* 1, no. 1 (2019): 44–58, <https://doi.org/10.36636/jogiv.v1i1.290>; Adissya Mega

transparent governance, involving public participation and making regions that exercise autonomy in the spirit of the "euphoria" of local democracy². Regional autonomy itself is defined as the delegation of authority or power in governance from the national scale to the regional scale³. Regional autonomy itself contains at least 3 (three) elements, namely elements of rights, elements of authority, and elements of obligations⁴.

Regional autonomy is an effort to maximize people's lives, especially in government affairs between the central and regional governments⁵. The implementation of the regional autonomy policy must be reflected and in line with the spirit of the constitution which aims to create independence within the framework of the Unitary State of the Republic of Indonesia⁶. Thus, each region in Indonesia can exercise autonomy in certain fields to realize the welfare of its people. In addition, the regional autonomy regime is also known as the special autonomy model. In the Indonesian context, autonomy is only given to certain regions, such as the Special Region of Aceh (D.I. Aceh), the Special Region of Yogyakarta (D.I. Yogyakarta), and Papua to take care of their governance⁷.

The regional autonomy regime, of course, on the one hand, has a positive influence in terms of governance. However, on the other hand, the regional autonomy regime cannot be separated from the various problems surrounding it⁸. One of the important issues in the implementation of regional autonomy is the authority that concerns regional budget management, on a more micro scale, of course, regarding village budget management or commonly known as village funds. As a national program, village funds should be able to meet everything needed for the development of the village, both facilities, infrastructure, and health, and also provide jobs for the community. For this

Christia and Budi Ispriyarso, "Desentralisasi Fiskal Dan Otonomi Daerah Di Indonesia," *Law Reform: Jurnal Pembaharuan Hukum* 15, no. 1 (2019): 149–63, <https://doi.org/10.14710/lr.v15i1.23360>.

² Jaelan Usman, "Implementasi Kebijakan Tata Kelola Pemerintahan Daerah Dengan Semangat Euforia Demokrasi Lokal," *Otoritas: Jurnal Ilmu Pemerintahan* 1, no. 1 (2011): 41–50, <https://doi.org/10.26618/ojip.v1i1.14>.

³ Ardika Nurfurqon, "Politik Hukum Otonomi Daerah Studi Terhadap Desentralisasi Asimetris Di Indonesia," *Khazanah Hukum* 2, no. 2 (2020): 73–81, <https://doi.org/10.15575/kh.v2i2.8504>.

⁴ Nopriawan Mahriadi et al., "Korupsi Dana Desa Problematika Otonomi Desa," *PUBLIK: Jurnal Manajemen Sumber Daya Manusia, Administrasi Dan Pelayanan Publik* 8, no. 2 (2021): 324–36.

⁵ Iwan Henri Kusnadi, "Implikasi, Urusan Dan Prospek Otonomi Daerah," *Kebijakan: Jurnal Ilmu Administrasi* 11, no. 1 (2020): 36–46, <https://doi.org/10.23969/kebijakan.v11i1.2233>.

⁶ Christia and Ispriyarso, "Desentralisasi Fiskal Dan Otonomi Daerah Di Indonesia."

⁷ Nurfurqon, "Politik Hukum Otonomi Daerah Studi Terhadap Desentralisasi Asimetris Di Indonesia."

⁸ Muhammad Ismail, Ari Kuncara Widagdo, and Agus Widodo, "Sistem Akuntansi Pengelolaan Dana Desa," *Jurnal Ekonomi Dan Bisnis* 19, no. 2 (2016): 2.

reason, the management of village funds must be adjusted to the objectives and benefits⁹.

Village funds are very "sensitive" budgets, the management of which has the most potential to give birth to corruption for village government stakeholders¹⁰. The village fund program was first released in 2015 and every year there is an increase in distribution. In 2019 alone the budget for village funds budgeted reached a value of ± 70 trillion¹¹. It is not uncommon for village funds to be misappropriated or misused for personal, group, and family interests. As a result, village funds that were originally intended for village development were used for things that violated their designation. Another issue that has the potential to cause problems is the regulations used, in this case, Law No. 6 of 2014 concerning Villages (hereinafter referred to as the Village Law) because matters regarding villages are handled by 2 ministries which can cause inequality in terms of authority¹².

This problem is certainly heartbreaking because villages are the smallest government organizations in the government system in Indonesia. A village is a representation or miniature of a large country, such as Indonesia. Just imagine, a village that should be the patron of budget management in a country, but instead, there is corruption, abuse of authority, and various forms of deviant behavior that lead to corruptive actions. Since it was first released in 2015 to 2019, 96 cases of village fund corruption have been recorded and 214 perpetrators are village heads with total state losses reaching Rp. 107.7 billion¹³. Corruption of village funds will also make the village experience stagnation in terms of development, both physical development and human resource (HR) development. In addition, the corruption that occurs in the village will also cause democratic principles to regress in quality.

Therefore, the prevention of corruption in village funds is a very principled thing to be presented. Because village funds are budgets sourced from the State Budget and of course, the allocation must be following what it should be¹⁴. Corruption of village funds

⁹ Ihsan Asmar, Nur Azisa, and Haeranah Haeranah, "Pertimbangan Hakim Terhadap Penegakan Hukum Tindak Pidana Korupsi Dana Desa," *Jurnal Ilmiah Pendidikan Pancasila Dan Kewarganegaraan* 6, no. 1 (2021): 138, <https://doi.org/10.17977/um019v6i1p138-148>.

¹⁰ Mahriadi et al., "Korupsi Dana Desa Problematika Otonomi Desa."

¹¹ Karmani, Erny Herlin Setyorini, and Otto Yudianto, "Pembentukan Klinik Desa Merupakan Cegah Dini Tindak Pidana Korupsi Dana Desa," *Jurnal Hukum Bisnis Bonum Commune* 2, no. 2 (2019): 199, <https://doi.org/10.30996/jhbbc.v2i2.1963>.

¹² Mahriadi et al., "Korupsi Dana Desa Problematika Otonomi Desa."

¹³ Eivandro Wattimury, "Peran Masyarakat Negeri Hatalai Dalam Mencegah Terjadi Korupsi Alokasi Dana Desa (Add)," *Community Development Journal: Jurnal Pengabdian Masyarakat* 3, no. 2 (2022): 1281-85, <https://doi.org/10.31004/cdj.v3i2.6082>.

¹⁴ I Made Walesa Putra, I Gusti Agung Ayu Dike Widhiyaastuti, and I Putu Rasmadi Arsha Putra, "Peran Serta Masyarakat Dalam Pencegahan Tindak Pidana Korupsi Pengelolaan Keuangan Dana Desa, Studi Di

can lead to various kinds of social problems that will arise, such as poverty, and in general, can hinder the progress of the village.

This paper aims to describe how to prevent corruption in the management of village budgets/funds to realize anti-corruption villages. It is hoped that through this paper, it will make a practical contribution to stakeholders in the framework of making village budget management policies. It is also hoped that this paper can make a theoretical contribution to the advancement of science, especially in the field of law, to further provide enrichment for the treasures of science.

After the introduction, this paper will first outline the urgency of corruption prevention. The second part will outline how the forms of corruption prevention of village funds should be implemented which will ultimately lead to anti-corruption village indicators. The last part of this paper contains conclusions that answer the purpose of the problem being raised.

METHOD

This paper uses a normative type of legal research. This type of normative legal research focuses more on literature studies by relying on secondary data. This second data is obtained from legal materials, both primary legal materials, secondary legal materials, and tertiary legal materials. These legal materials include laws, jurisprudence (court decisions), minutes of law formation (academic manuscripts), previous research results, and legal literature containing various principles, theories, values, and legal concepts. This paper uses qualitative descriptive analysis, to obtain a comprehensive picture of the issues being raised. While the approach used in this paper is to use a conceptual approach (conceptual approach) and an analytical *approach* (*analytical approach*).

RESULT AND DISCUSSION

1. The Urgency of Corruption Prevention

There is no denying that corruption is *an extraordinary crime*¹⁵, Even further, corruption has reached the stigma of crimes *against humanity* because these crimes have

Desa Cau Belayu, Kecamatan Marga, Kabupaten Tabanan, Propinsi Bali," *Acta Comitas* 3, no. 1 (2018): 1, <https://doi.org/10.24843/ac.2018.v03.i01.p01>.

¹⁵ Emmilia Rusdiana et al., "Hambatan Implementasi Pencegahan Tindak Pidana Korupsi Pada Pelaksanaan Program Dana Desa Di Kabupaten Gresik," *Law, Development and Justice Review* 3, no. 1 (2020): 29-41, <https://doi.org/10.14710/ldjr.v3i1.7635>; Hasyim Adnan, "Implikasi Penyalahgunaan Alokasi Dana Desa Oleh Kepala Desa Terhadap Pemerintahan Desa," *Al-Adl: Jurnal Hukum* 11, no. 2 (2020): 151, <https://doi.org/10.31602/al-adl.v11i2.2122>.

touched the fundamental territory of humanity in general¹⁶. Various massive efforts have been made as a response to how to eradicate corruption to its roots, but these efforts are often deadlocked and even produce nothing. Call it an effort to eradicate corruption in terms of criminal law enforcement (penal means) which until now is still considered a "powerful weapon" in eradicating corruption¹⁷. But in fact, the law enforcement efforts in question are not very effective and have a significant impact on reducing the growth of corruption in Indonesia.

Often the eradication of corruption using criminal legal means is colored by the act of corruption itself in it. This is ironic, of course, because criminal law is a means to eradicate corruption, but the process is colored by various forms of fraud, engineering, bribery, and so on¹⁸. Realizing these conditions, the eradication of corruption is seen as no longer having to be oriented towards law enforcement only, especially relying on penal means. A much more effective and economically valuable eradication concept is needed. Because eradicating corruption using penal means does cost a lot of money¹⁹. The eradication of corruption must be interpreted holistically. Holistic means that it must be encouraged and proclaimed from an early age, starting from oneself, family environment, community, and formal education and involving all elements of the nation, both parents, surrounding communities, community leaders, religious leaders, traditional leaders, NGOs, law enforcement and national leaders²⁰.

The paradigm of eradicating corruption should adopt a holistic eradication concept. The concept of holistic eradication of corruption is a concept that involves the prevention aspect as one of the most important aspects²¹. Prevention is just as important as law

¹⁶ Fakhlor and Rochmad, "Sanksi Pidana Terhadap Oknum Kepala Desa Sebagai Pelaku Tindak Pidana Korupsi Dana Desa: Studi Kasus Putusan Pengadilan Nomor 99/Pid.Sus/2013/Pn.Mks," *Jurnal Hukum Sasana* 7, no. 2 (2021): 217-30, <https://doi.org/10.31599/sasana.v7i2.735>.

¹⁷ lihat juga Walesa Putra, Dike Widhiyaastuti, and Arsha Putra, "Peran Serta Masyarakat Dalam Pencegahan Tindak Pidana Korupsi Pengelolaan Keuangan Dana Desa, Studi Di Desa Cau Belayu, Kecamatan Marga, Kabupaten Tabanan, Propinsi Bali."

¹⁸ lihat juga Sigit Handoyo et al., "Sarasehan Sebagai Sarana Untuk Pencegahan Korupsi Di Kapanewon Sleman Yogyakarta," *Rahmatan Lil 'Alamin Journal of Community Services* 1, no. 1 (2021): 8-14, <https://doi.org/10.20885/rla.vol1.iss1.art2>.

¹⁹ lihat juga Rusdiana et al., "Hambatan Implementasi Pencegahan Tindak Pidana Korupsi Pada Pelaksanaan Program Dana Desa Di Kabupaten Gresik."

²⁰ lihat juga Fikri Habibi and Arif Nugroho, "Penerapan Dimensi Akuntabilitas Publik Dalam Pencegahan Korupsi Dana Desa Di Kabupaten Pandeglang," *Jurnal Ilmu Administrasi: Media Pengembangan Ilmu Dan Praktek Administrasi* 15, no. 2 (2018): 197-211, <https://doi.org/10.31113/jia.v15i2.161>.

²¹ lihat juga Sommaliagustina, "Implementasi Otonomi Daerah Dan Korupsi Kepala Daerah"; Laely Wulandari, Syamsul Hidayat, and Lubis Lubis, "Peningkatan Pengetahuan Masyarakat Tentang Pencegahan Tindak Pidana Korupsi Dana Desa Di Desa Pagutan Kabupaten Lombok Tengah Nusa Tenggara Barat," *Jurnal Risalah Kenotariatan* 1, no. 2 (2020), <https://doi.org/10.29303/risalahkenotariatan.v1i2.44>; Afdhal Bustami, "Upaya Non Penal

enforcement. This is important to accentuate because so far, the eradication of corruption by relying on criminal law means holds the *status quo*. The eradication of corruption in this way is partial because it only focuses on the downstream side of eradicating corruption. Eradicating corruption, which is likened to a chronic disease today, requires eradication which also involves the upstream side²². Thus, it is not wrong if the concept must continue to be intensified.

The eradication of corruption on the upstream side is by prioritizing aspects of prevention, rather than law enforcement alone. This aspect has such an important role because of its position upstream. In addition, the eradication of corruption in the upstream aspect is much more effective and significant, and more economical in terms of cost because it can be done by anyone and under any conditions. Starting from the micro level in life, such as the family environment, and society to the macro level involving the role of the state through legal enforcement institutions and related ministries²³.

Prevention is the most "sure" way to eradicate corruption, because these efforts are carried out more focused on how to overcome the causes (root problems) that have the potential to cause corruption, rather than overcoming corruption in terms of law enforcement that has occurred. By focusing on how to overcome the cause (the root of the problem), the results obtained are certainly much more significant. Realizing how important this concept of prevention is in the eradication of corruption, awareness and participation of all parties are needed. Because this prevention can only be carried out properly, all parties are actively involved in promoting the prevention of corruption²⁴.

The following is a model or overview of the concept of eradicating corruption holistically that involves all parties.

Bhabinkamtibmas Polsek Pariaman Timur Dalam Pencegahan Tindak Pidana Korupsi Dana Desa," *UNES Law Review* 3, no. 2 (2021): 180–85, <https://doi.org/10.31933/unesrev.v3i2.164>.

²² Roy Marthen Moonti and Yusrianto Kadir, "Pencegahan Korupsi Dalam Pengelolaan Dana Desa," *Jurnal IUS Kajian Hukum Dan Keadilan* 6, no. 3 (2018): 430, <https://doi.org/10.29303/ius.v6i3.583>.

²³ lihat juga Arsyad Arsyad et al., "Meningkatkan Pemahaman Masyarakat Tentang Tindak Pidana Korupsi Khususnya Penyalagunaan Dana Desa," *Jurnal Karya Abdi Masyarakat* 4, no. 3 (2021): 468–76, <https://doi.org/10.22437/jkam.v4i3.11564>.

²⁴ lihat juga Walesa Putra, Dike Widhiyaastuti, and Arsha Putra, "Peran Serta Masyarakat Dalam Pencegahan Tindak Pidana Korupsi Pengelolaan Keuangan Dana Desa, Studi Di Desa Cau Belayu, Kecamatan Marga, Kabupaten Tabanan, Propinsi Bali."

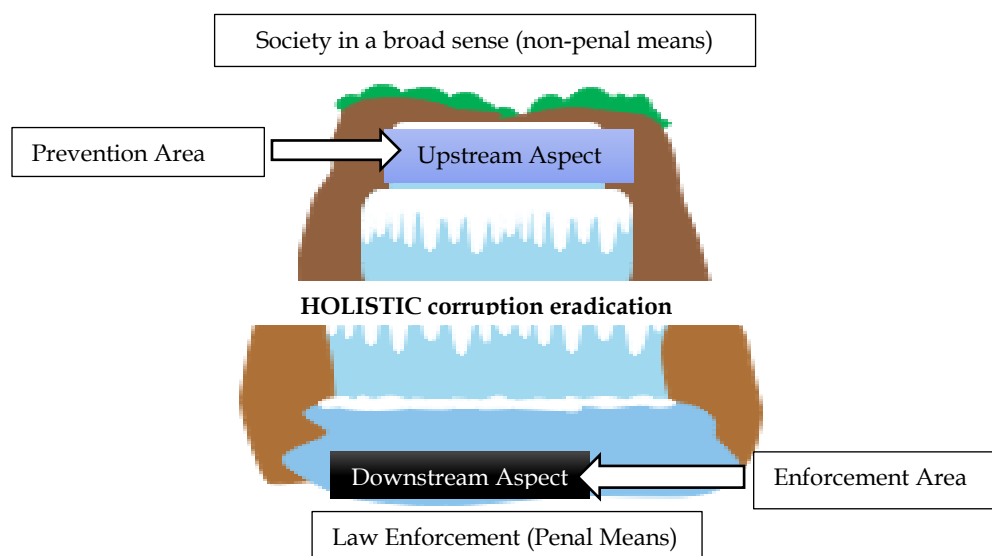


Figure 1. Holistic Corruption Eradication Model

2. Corruption Prevention of Village Funds

The strategy to prevent corruption of village funds must be interpreted holistically as presented in the picture above. Because the issues raised only revolve around the prevention aspect, the downstream aspect (law enforcement) by relying on criminal law means, will not be mentioned too much in this paper. The strategies that will be discussed in this section will raise more technical matters, including the most principled to concentrate on how community involvement and participation as an integral part of the effort.

In the previous section, it was reviewed about the "sensitivity" of village funds disbursed from the State Budget for the benefit of the villages targeted by these funds. Therefore, what is no less important in the village fund is related to the management mechanism. Village fund management has a very determinant position in the progress of development and human resources of the village. Whether or not the target of using village funds also depends on how the village funds are managed.

Given that village funds are sourced from the state budget, ideally, every village that gets the distribution of funds is assumed to grow and become a developed village as a form of implementation of regional autonomy policies²⁵. In 2017 alone, the budgeted village funds were estimated to reach Rp. ±60 trillion and on average each village was estimated to receive village funds of Rp. ±800 million. However, in the same year, there were 900 cases of village heads caught in corruption, 452 cases of alleged misuse of

²⁵ lihat Ajeng Kartika Anjani, "Pertanggungjawaban Pengelolaan Dana Desa," *Jurist-Diction* 2, no. 3 (2019): 747, <https://doi.org/10.20473/jd.v2i3.14288>.

budgets, 214 allegedly fictitious activities, and 318 cases of activities using village funds that were not by the designation ²⁶.

The distribution of village funds each year has clear allocation details based on Article 2 Paragraph 3 letter b, PP No. 60 of 2014 concerning Village Funds Sourced from the State Budget, where the allocation of village funds is based on the number of population, number of poor people, area and geographical conditions of each district/city ²⁷.

This means that village officials have been equipped with various regulations that can guide every policy taken as much as possible in the context of using the village funds. Thus, the use of village funds should be directed ideally and in line with the principles of use that have been regulated in applicable laws and regulations.

Several efforts can be taken to prevent and minimize potential irregularities (corruption) in the use of village funds. With these efforts, it is hoped that the principle of regional autonomy reflected in the use of village funds as a national project can be implemented properly and still maintain a healthy democratic climate. To facilitate the explanation of the prevention of corruption of village funds which ultimately becomes an indicator of anti-corruption villages, the following picture is presented in the section below.

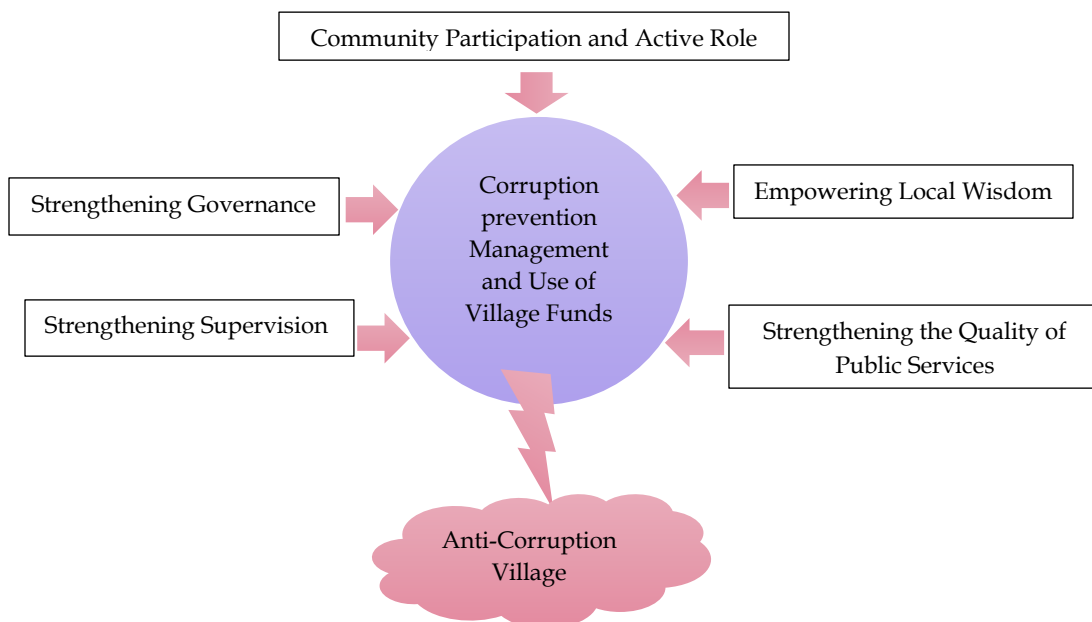


Figure 2. Village Fund Corruption Prevention Model to Realize Anti-Corruption Village

²⁶ lihat ibid.

²⁷ Sri Murniyanti, "Analisis Mekanisme Pengawasan Inspektorat Kabupaten Bireuen Terhadap Pengelolaan Dana Desa Kabupaten Bireuen Tahun 2021," *VARIASI: Majalah Ilmiah Universitas Almuslim* 14, no. 2 (2022): 91-94, <https://doi.org/10.51179/vrs.v14i2.1238>; lihat Adnan, "Implikasi Penyalahgunaan Alokasi Dana Desa Oleh Kepala Desa Terhadap Pemerintahan Desa."

a. Community Participation and Active Role in Village Fund Management Process

One indicator of the running of a democratic country is the maximum public participation. This is also an effort to prevent corruption of village funds. Community participation has a very central role because the community is an important factor in the development of a village. Therefore, to prevent corruption of village funds, efforts to strengthen community participation must be carried out. There are at least 3 (three) efforts and are indicators of how to involve the community in village development. First, direct community participation and involvement in the preparation of village CTR; second, increasing public awareness to prevent corrupt practices in the form of bribes, gratuities, and conflicts of interest; Third, the involvement of village community institutions and village communities in the implementation of village development ²⁸.

One of the obstacles that often occurs in the field is that village development does not involve the community. Even if it involves, only certain people. Unfortunately, the results of discussions concerning the development and management of village funds are not openly informed to the community. As a result, the community becomes apathetic towards any development carried out from village funds ²⁹. Another obstacle is the absence of norms that specifically regulate how community participation is carried out, especially in supervising village development ³⁰. The lack of community involvement will be a loophole for village government officials to corrupt village funds ³¹.

Strengthening community participation has at least 3 (three) conditions, first is the right to be *heard*; second, the right to be considered; third, the right to get an explanation and answer to the opinions expressed (*right to be explained*) ³².

Therefore, in every development as well as the management and use of village funds, the community must be actively and participatively involved. Villagers must be involved, especially in the discussion and preparation of village CTRs, because that way, the community can directly convey their aspirations regarding the policy direction that will be taken later. In addition, the community can also directly provide advice on the use of village funds which should be ideal to prioritize. This will indirectly form public

²⁸ Kundiarto Prodjotaruno et al., *Buku Panduan Desa Antikorupsi* (Jakarta: Komisi Pemberantasan Korupsi, 2021).

²⁹ Yamulia Hulu, R Hamdani Harahap, and Muhammad Arif Nasutian, "Pengelolaan Dana Desa Dalam Pemberdayaan Masyarakat Desa," *Jupiiis: Jurnal Pendidikan Ilmu-Ilmu Sosial* 10, no. 1 (2018): 146, <https://doi.org/10.24114/jupiiis.v10i1.9974>.

³⁰ Rizki Zakariya, "Partisipasi Masyarakat Dalam Pencegahan Korupsi Dana Desa: Mengenali Modus Operandi," *INTEGRITAS: Jurnal Antikorupsi* 6, no. 2 (2020): 263–82, <https://doi.org/10.32697/integritas.v6i2.670>.

³¹ Michael Reskiantio Pabubung, "Transparansi," *Jurnal PolGov* 3, no. 2 (2021): 53–94, <https://doi.org/10.22146/polgov.v3i2.3526>.

³² Shidarta, "Metode Omnibus Law Dengan Keterlibatan Dan Partisipasi Masyarakat," <https://www.researchgate.net/>, 2023, <https://doi.org/10.13140/RG.2.2.26538.70087>.

awareness that it is important to control every policy that will be taken by the village government. The end goal is none other than how corrupt practices such as bribery, gratification, and *conflict of interest* can be minimized.

Community participation and active role can be realized by empowering rural communities as subjects who are indirectly involved in village fund management. Village funds following the Regulation of the Minister of Villages, Disadvantaged Regions and Transmigration Number 8 of 2022 concerning Priorities for the Use of Village Funds in 2023 (hereinafter referred to as Permendes PDTT) have set priorities for the use of village funds as stipulated in article 5 (paragraph 2) which in outline village funds are used and directed to achieve sustainable *village development goals (Village Sustainable Development Goals)/SDGs* which include, national economic recovery according to village authority; national priority programs according to village authority; and mitigation and handling of natural and non-natural disasters according to village authority.

According to Article 10 of PDTT Amendment No. 8 of 2022 concerning Priority Use of Village Funds in 2023, villagers are allowed to participate in determining the use of village funds. Such participation is carried out by being actively involved in every stage of prioritizing the use of village funds; submitting proposals for programs and/or activities; ensuring that the priority of using village funds is determined based on the Village Government Work Plan (RKP Desa) and Village Budget (APB Desa); or involved in socializing the priority use of village funds.

One of the important points emphasized in the PDTT Amendment as stipulated in Article 6 paragraph (2) letter e is how the use of village funds for national priority programs involves the community as a whole in the development and empowerment of rural communities. That means, this PDTT Amendment also absorbs the interests of the community to maintain stability and *balance (checks and balances)* in the use of village funds. Furthermore, in setting priorities for the use of village funds, discussions were held, agreed upon, and determined in village deliberations. To ensure that the mandate is implemented, the PDTT Amendment also requires village governments to imperatively involve the community in setting priorities for the use of village funds as stipulated in Article 10 paragraph (3).

Village communities are also required to be involved in monitoring the priority use of village funds that have been determined³³. It has also been guaranteed in Article 13 paragraph (1) of the PDTT Amendment that the priority use of village funds must be

³³ Dewi Kania Sugiharti and Ajie Ramdan, "Mewujudkan Desa Bebas Korupsi Melalui Pengelolaan Keuangan Desa Terpadu," *Pandecta: Research Law Journal* 14, no. 1 (2019): 57-72, <https://doi.org/10.15294/pandecta.v14i1.16729>; lihat Komisi Pemberantasan Korupsi, "Laporan Hasil Kajian Pengelolaan Keuangan Desa : Alokasi Dana Desa Dan Dana Desa," *Korupsi Komisi Pemberantasan* (Jakarta, 2015).

published in public spaces and it is easily accessible openly by the community. So that if the village government does not heed the rules as referred to in Article 13 paragraph (1), then the community can submit objections and ask for the information needed.

In addition to the direct involvement above, other efforts related to community participation in preventing corruption of village funds are involving community organizations in the village. For example, involving the institutions of Rukun Warga (RW), Rukun Tetangga (RT), Family Welfare Development (PKK), Village-Owned Enterprises (BUMDES), Karang Taruna, Community Empowerment Institutions (LPM), Farmer Groups and Customary Institutions in the village³⁴. The existence of these village institutions plays a very important role in carrying out supervisory functions in the administration of government and management of village funds.

In addition, efforts are also needed to optimize the function of the Village Consultative Body (BPD). Because there are times when village governments do not involve the role of village institutions such as BPD³⁵. BPD has considerable influence because it is an institution that can accommodate and absorb the aspirations of rural communities and participate in carrying out supervisory functions in village government.

By involving village communities and available institutions, the potential for irregularities, abuse of authority, and various actions that lead to corruptive acts can be minimized and prevented. Community involvement in decision-making processes related to the management and use of village funds is also a manifestation of the implementation of the *principle of checks and balances* in a democratic country.

b. Strengthening Governance

Governance in running the wheels of village government is one form of effort to prevent corruption of village funds. Good governance accompanied by measurable management will have a significant influence in creating a democratic village government climate and reducing the potential for corruption. This strengthening of governance is related to planning, implementation, and accountability of the Regional Budget as well as controlling gratuities, bribery, and conflicts of interest in villages³⁶.

To carry out the strengthening of governance in village government, several aspects become indicators. This aspect must be considered and is a condition that must be met. First, the availability of Village Regulations (Perdes) / Village Head Decrees / SOPs

³⁴ lihat Zakariya, "Partisipasi Masyarakat Dalam Pencegahan Korupsi Dana Desa: Mengenal Modus Operandi."

³⁵ lihat Arsyad et al., "Meningkatkan Pemahaman Masyarakat Tentang Tindak Pidana Korupsi Khususnya Penyalagunaan Dana Desa."

³⁶ Prodjotaruno et al., *Op.Cit.*

regarding planning, implementation, administration, and response to the Regional Budget. Second, the availability of Perdes/Village Head Decree/SOP regarding the mechanism for monitoring and evaluating the performance of village apparatus. Third, the availability of Perdes/Village Head Decrees/SOPs regarding the control of gratification, bribery, and conflicts of interest. Fourth, the availability of cooperation agreements between budget activity implementers and providers who have gone through the process of procurement of goods/services in the village. Fifth, the availability of Perdes/Village Head Decrees/SOPs regarding integrity pacts or the like³⁷.

The availability of the above tools is a guide in every policy making. The above devices also function as signposts that will limit any actions that have the potential to give birth to deviations and lead to corruptive actions. Thus, village governance, including the management and use of village funds, can be well controlled because it bases the policies taken referring to clear rules of the game.

c. Strengthening Supervision

Good supervision is one form of effort to prevent and minimize the potential for corruption in the management and use of village funds. In addition, supervision is also a *follow-up* on every village governance that is carried out. Related to supervision, 3 (three) indicators are at least a measure to determine the extent to which the supervision is carried out or not. First, the availability of supervision and performance evaluation of village equipment. Second, the availability of follow-up results of coaching, guidance, direction, supervision, and inspection from the central/regional government. Third, there is no village apparatus entangled in corruption cases in the last 3 (three) years in the village³⁸.

First, supervision and evaluation must be carried out by village officials as auxiliary elements of the village government. According to Article 48 of Law No. 6 of 2014 concerning Villages, the village apparatus consists of a village secretary; territorial executor; and technical executors. Meanwhile, in Article 4 paragraph (5) of Permendagri No. 1 of 2016 concerning Village Asset Management, village officials include the village secretary as assistant to the village asset manager; and elements of village apparatus as administrators of village assets. The elements of village apparatus as regulated in the 2 (two) norms above have differences because the context of the norms above does regulate different things. But basically, the village apparatus is an element that helps the village government in running its government affairs.

³⁷ Ibid.

³⁸ Ibid.

Supervision and evaluation carried out on village officials are fundamental things that must be accentuated. Because village officials assist village governments in carrying out governance affairs, especially those related to village funds. With supervision and evaluation, the performance of village equipment will be more controlled and measurable. In addition, another thing that must be promoted to prevent corruption of village funds is to follow up on the instructions, directions, and guidance of the central/regional government related to the management and use of the village.

The central/regional government provides direction, guidance, guidance, and supervision with the aim that the budgeted village funds are right on target and following the priority of using the village funds. In this regard, article 15 of the PDTT Amendment Law has stipulated that Ministers, Governors, Regents/Mayors conduct guidance through socialization, monitoring, and evaluation of priorities for the use of funds.

The last thing that is an indicator of strengthening village fund supervision is the absence of village apparatus that has been caught by corruption in the last 3 (three) years in the village. This indicator is one important measure because village funds have been very vulnerable to misuse³⁹. With such a large amount disbursed every year, village funds often become "soft food" for irresponsible village government elements. So if during that period, the village does not have an apparatus that is indicated to be involved in corruption, then it means that the village has a strict supervision system.

d. Strengthening the Quality of Public Services

The fourth prevention effort is to strengthen the quality of public services. Good quality public services will be one of the effective efforts in preventing corruption of village funds. For this reason, several things are the main indicators of how strong good public services are to support the implementation of corruption prevention of village funds. First is the availability of complaint services for the community; second, the availability of survey instruments to measure community satisfaction with village government services; third, the availability of access to information on minimum service standards including health, education, social environment, development, population, finance, and other services; fourth, the availability of information media regarding the Regional Budget, in village halls or places that are easily accessible to the community; Fifth, the availability of service information⁴⁰. The above indicators are measures as well

³⁹ Wulandari, Hidayat, and Lubis, "Peningkatan Pengetahuan Masyarakat Tentang Pencegahan Tindak Pidana Korupsi Dana Desa Di Desa Pagutan Kabupaten Lombok Tengah Nusa Tenggara Barat"; lihat Muhammad Rinaldy Bima, Muhammad Kamal, and Hardianto Djanggih, "Pelatihan Dan Penyuluhan Pengelolaan Alokasi Dana Desa (ADD)," *JIPEMAS: Jurnal Inovasi Hasil Pengabdian Masyarakat* 3, no. 1 (2020): 63, <https://doi.org/10.33474/jipemas.v3i1.5011>.

⁴⁰ Prodjotaruno et al., *Op.Cit.*

as filters that will have a significant impact on efforts to prevent corruption of village funds.

The availability of compliant services for the community will be the controlling institution of every policy taken by the village government. It is also a joint effort to realize village governance, in this case, the management and use of village funds to be right on target. In addition, the community complaint service also functions to evaluate and provide suggestions and even criticisms regarding policy directions, especially those related to the use of village funds. To support the complaint service, the instrument that needs to be prepared is a survey to measure the extent of public satisfaction with the government that is being run.

Another thing that is no less important is how to provide access to information to the community in public spaces regarding the allocation and use of village funds. It is the right of the public to obtain and access information, especially regarding strategic services, such as education, health, environment, development, and other forms of services.

e. Empowering Local Wisdom

The last thing that also supports efforts to prevent corruption in village funds is the empowerment of local wisdom. The empowerment of local wisdom in the village can be seen in the existence of local cultural institutions or local customary laws that encourage efforts to prevent corruption of village funds. In addition, the involvement of community leaders, religious leaders, traditional leaders, youth leaders, and women also encourages efforts to prevent corruption in village funds ⁴¹.

Local culture and local customary law indirectly contribute to preventing the corruption of village funds. However, it must be realized that not all regions or villages in Indonesia still exist in customary law. Therefore, the most feasible alternative is how empowering the local culture of the local community plays a role in preventing corruption of village funds. This local culture can be in the form of messages of kindness or wise advice that contain messages of kindness that have taken root and have a place in the hearts of the community. The people in the village have internalized the local culture and become instructors for the community in all its activities ⁴².

In addition to local culture and local customary laws that guide behavior, another thing that also has a vital role is the involvement of various elements of society, including the involvement of community leaders, traditional leaders, religious leaders including youth leaders, and women. These figures and elements must play a central

⁴¹ Ibid.

⁴² Ibid.

role as figures who can contribute in the form of direct or indirect involvement in directing village governments to take development policies and village fund management that are far from deviant behavior practices that can harm all parties. These figures must come to the fore and be at the forefront of overseeing the direction of development policies, management, and use of village funds.

CONCLUSION

Today's eradication of corruption must be interpreted holistically. The holistic approach includes prevention aspects that are in the upstream position and criminal law enforcement aspects that are in the downstream position. So that the eradication of corruption is not only partial but no less important is to prioritize aspects of prevention that are much more economical.

To prevent corruption of village funds which has often been a "soft field" to be worked on, corruption prevention can be done with various efforts such as seeking community participation and active role in the management and use of village funds, seeking to strengthen village governance, strengthening supervision, strengthening the quality of public services as a means of feedback to measure community satisfaction, Strengthening community participation and striving for the empowerment of local wisdom based on anti-biopsy values. If these efforts are carried out well and consequently encouraged by a strong commitment from various stakeholders to prevent corruption, it is not impossible to create an anti-corruption village.

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