



Corruption Prevention In Village Fund Management

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Abstract

The potential for corruption in the management of village funds and for knowing efforts to prevent corruption in managing village funds. Management of village funds after the issuance of Law number 6 of 2014 concerning Villages experiences various kinds of problems between the emergence of criminal acts of corruption regulated in law number 20 of 2001 concerning Prevention of Corruption, so that the village government is expected to carry out various kinds of prevention against criminal acts of corruption both in terms of policy making, budget allocation and in the mechanism of policy making. Prevention of criminal acts of corruption must continue to be carried out starting from the lowest level, namely the village government so that in the future there will be realized a lawful village community that will increase the structure of good governance. Corruption prevention in managing village funds is trying to identify various modes of corruption in the village, increasing the capacity building of village officials and strengthening the capacity of village facilitators.

Keywords: Corruption Prevention; Village Fund Management.

I. Introduction

The Village Fund is one of the sources of Village Finance as stipulated in Law Number 6 of 2014 concerning Villages. Village Funds are funds sourced from the State Revenue and Expenditure Budget allocated for Villages that are transferred through the Regency / City Regional Revenue and Expenditure Budget and are used to finance government administration, development implementation, community financing, and community empowerment. To increase the effectiveness and efficiency of the use of Village Funds, a special regulation regarding Village Funds was formed which is derived from Law Number 6 of 2014 concerning Villages, namely Government Regulation of the Republic of Indonesia Number 8 of 2016 concerning Second Amendment to Government Regulation Number 60 of 2014 concerning Village Funds sourced from the State Revenue and Expenditure Budget. The government regulation explained that the regulation regarding Village Funds sourced from the National Budget was intended, among others, to increase the effectiveness and efficiency of the use of Village Funds by improving the stages of Village Fund distribution. The acceleration of the distribution of Village Funds to Villages, must still pay attention to aspects of accountability.

Based on these regulations, ideally village management funds are expected to improve the welfare of the community. A prosperous society will make the country strong and able to compete with other countries. Welfare is a condition where quality of life needs are met, therefore it is the main value that can be sought to be created by every human being. Village funds are one of the important factors in creating prosperity.¹

Thinking about the current village funds regarding village infrastructure development and community empowerment, it turns out that it involves planning for the management of village funds that often occurs during corrupt practices. Whether intentionally or unintentionally (due to a lack of understanding of how to use it as well as administration) by village officials and anyone related to the use of village funds.²

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Indonesia Corruption Watch (ICW) sees corruption in the village, which determines the village budget, is one of the fundamental problems. This problem was born because budget management that had not been implemented at the village level was not accompanied by the principles of approval, participation and accountability in village political, development and financial governance. ICW has made corrections to corruption in the village. The results of ICW recovery, in 2015 - 2017 cases of criminal acts of corruption in the village has increased. In 2015, corruption cases reached 17 cases and increased to 41 cases in 2016. The jump more than doubled then occurred in 2017, then occurred in 2017.⁴

¹ Endah Dwi Winarni, "Pertanggungjawaban dalam Pengelolaan Dana Desa Berdasarkan PP Nomor 8 Tahun 2016 (Studi Kasus di Desa Srikaton Kecamatan Jaken Kabupaten Pati)", *Jurnal Daulat Hukum*, Vol. 1, No. 1, Maret 2018, hlm. 16.

² Marten Bunga, Aan Aswari, dan Hardianto Djanggih, "Konsepsi Penyelamatan Dana Desa dari Perbuatan Korupsi", *Jurnal Holrev Faculty of Law*, Vol. 2, Nomor 2, 2018, hlm. 449-459.

³ Fathur Rahman, "Korupsi di Tingkat Desa", *Governance*, Vol. 2, No 1, November 2011, hlm. 14-15.

⁴ Yusrianto Kadir dan Roy Marthen Moonti, "Pencegahan Korupsi Dalam Dalam Pengelolaan Dana Desa", *Jurnal Kajian Hukum dan Keadilan IUS*, Vol. 6, No. 3, Desember 2018.

The management of village funds is not completely free of corruption. Village funds were targeted for corruption for the suspect. Since rolling in 2015 until now, village funds that have been disbursed by the government have increased by Rp 186 trillion. This fund has been distributed to 74,954 villages throughout Indonesia. In its development, the increased village funds are prone to corrupt practices. Based on monitoring results from Indonesia Corruption Watch (ICW) from 2015 to Semester I 2018, cases of corruption in village funds have increased from year to year. Corruption has recorded 181 cases of corruption in village funds with 184 suspects in corruption and a loss of Rp 40.6 billion. Noted, there were 17 cases in 2015. In the second year, increased to 41 cases. Meanwhile, in 2017, corruption in village funds more than doubled to 96 cases. While in semester I of 2018, there were 27 cases in the village that all made the village budget as an object of corruption. In terms of crime, the village head became the most actor in the case of corruption in village funds. In 2015, 15 village heads were named suspects; 2016 was raised to 32 village heads, and it was agreed to increase more than double to 65 in 2017.⁵

The role of the KPK must not be centralized at the center, the community waits for the regional KPK to be implemented, so that the eradication of corruption can be maximized. The need for KPK institutions in the regions is in the framework of building a balanced and balanced synergy in handling corruption cases. This is important to follow up, considering that regional autonomy has been running quite well. The existence of regional autonomy must be guaranteed openness and approval of local governments to the community and its accountability. Likewise, public services become the access that is most needed by the public in receiving services. Excellent in handling against criminal acts of corruption of natural resources.

The implementation of the Village Law becomes more discussion in the management of village finances, which is implemented in the management of village resources. Village fund management regulated in the Village Law spurs the village head's readiness in its implementation. Various reasons and factors conveyed by the community related to the readiness of village and village heads, village infrastructure and village head leadership.

The Village Law gives village government autonomy in managing and developing their villages. Village communities are more prosperous with various empowerment

⁵ *Ibid.*

programs and village resource management. The village government can carry out a pattern of improving the village economy through the Village Enterprises (BUMDes), the Village Budget and Expenditure (APBDes) as well as carrying out various infrastructure developments that can support village economic improvement. From the village, building the country came into being.

The abundance of village resources provides significant opportunities for village governments in village development and welfare for village communities. These potentials must be done well and developed through empowerment for sustainable communities. There are so many potentials that have not been explored optimally and the maximum is also not managed properly. Much of the background of the debate, including village finance, village human resources and infrastructure that does not support.

However, the question is concerning the village government which is fighting corruption in the management of the village's natural resources? Both in policy making, budget allocation, also in implementing policies. The Village Law, mostly in the management of existing resources in the village, focuses on most of the existing laws and regulations in the village, mostly related to village laws and regulations. Prevention of corruption must continue, until the lowest level of government. Realizing the realization of the economy of the village community is increasing and good governance can be realized. Automatic bureaucratic reform and good governance run parallel according to their functions and needs. Building villages for prosperity and prosperity for all Indonesian people.⁶

A process or a series of work carried out by groups of people in the necessary planning, organizing, implementing and monitoring by utilizing the existing potential in achieving certain goals. Village Fund Management (DD) in Presidential Regulation No. 60 Regarding Village Funds article 2 reads Village Funds are managed in an orderly manner, in accordance with statutory provisions, efficient, economical, transparent, and responsible by taking into account the sense and propriety and prioritizing the interests of local communities . Based on the Minister of Finance Regulation No. 49 concerning Procedures for Allocation, Distribution, Utilization, Monitoring and Evaluation of

⁶ Hayat dan Mar'atur Makhmudah, "Pencegahan Terhadap Tindak Pidana Korupsi Pemerintahan Desa: Kajian Politik kebijakan Dan Hukum Pengelolaan Sumber Daya Alam Desa", *Yustisia*, Edisi 95 Mei-Agustus 2016, hlm. 74-75.

Village Funds Article 22 paragraph (2) reads that the implementation of activities financed from Village Funds is preferably carried out self-management using local resources / raw materials, and strived for more absorbs a lot of labor from the village community.⁷

II. Main Heading of the Analysis or Results

A. *Potential Corruption in Village Fund Management*

Based on Article 75 Paragraph (1) Invitation Number 6 of 2014 concerning Villages, Article 93 Paragraph (2) Government Regulation Number 43 of 2014 concerning Villages as amended by Government Regulation Number 47 of 2015 states that the Village Head is the holder of Village Financial Management authority . Means that in every change of Village Head after his term of office expires and the election of another or new Village Head, the Village Head has the right to change the structure of his administration to support his work in the village administration as the Village Head. This is in accordance with what is regulated in Law Number 6 of 2014 Article 26 paragraph 3. Regulation of the Minister of Home Affairs Number 113 of 2014 concerning Management of Village Finance explains that the Village Head is the holder of the management of Village Finance and represents the Village Government in ownership of property ownership Village that is separated.

When carrying out the duties, authorities, rights and obligations as referred to in the Village Head's Invitation Act, the obligation to:⁸

1. Submit a report on the implementation of the Village Government at the end of the fiscal year to the Regent or Mayor;
2. Submit a report on the administration of the Village Government at the end of the term of office to the Regent or Mayor;
3. Provide a written statement of government administration to the Village Consultative Body at the end of the fiscal year;

⁷ Ridwan, "Upaya Pencegahan Tindak Pidana Korupsi Melalui Peran Serta Masyarakat", *Kanun Jurnal Ilmu Hukum*, Np. 64, Th. XVI, Desember, 2014, hlm. 386-387.

⁸ Kristendo Sumolang, "Tanggung Jawab Kepala Desa Terhadap Keuangan Desa Ditinjau Dari Undang-Undang No 6 Tahun 2014 Tentang Desa Yang Berimplikasi Tindak Pidana Korupsi", *Lex Crimen*, Vol. VI, No. 1, Januari-Februari 2017, hlm. 33.

4. Give and / or disseminate information on government administration in writing to the village community at the end of the fiscal year.

The Village Fund sourced from the APBN is one of the important points of the birth of the Village Law No. 6 of 2014 concerning Villages. Village funds are a tangible form of state attention to village funds, so the recognition of original rights (Recognition) and local village authorities (Subsidiarity) can already be seen and understood by the community. The distribution of village funds by the Central Government to the village has been going on for 3 years. In 2015 the amount of village funds was IDR 20.76 trillion, in 2016 IDR 46.98 trillion, in 2017 IDR 60 trillion, in 2018 IDR 60 trillion, in 2019 IDR. 70 Trillions, in 2020 Rp. 72 Trillions for the number of villages 74,954, with priority use for development activities and local scale community empowerment with self-management.⁹

Of the corruption cases that occur in the management of village funds, there are several modus operandi carried out, among others, namely:¹⁰

1. Make an RAB (Draft Budget) above the market price then pay another approval;
2. The Village Head is responsible for financing the physical construction of village funds even though they are sourced from other sources;
3. Borrowing temporary village funds with private assistance funds then disapproved;
4. Withholding village funds by unscrupulous persons;
5. Making a fictitious official trip by faking lodging / travel tickets;
6. Mark Up payment of village apparatus honorarium;
7. ATK payments do not match the real costs by falsifying proof of payment;
8. Collecting taxes, but the results of the levied tax are not deposited to the tax office;
9. Purchase office inventory with village funds but is intended to be private.

Not all of the 154 corruption cases in the village sector above are village budget corruption. The number of cases with village budget objects reached 127 cases, while there were also 27 cases with village non-budget objects or a total of 18% of the number

⁹ <https://databoks.katadata.co.id/datapublish/2019/08/16/inilah-alokasi-transfer-ke-daerah-dan-dana-desa-pada-2020> diakses pada 2 Februari 2020.

¹⁰ Lihat Putusan Pengadilan Nomor 05/Pid/2011/PT.Mks

of cases. Cases with non-budget village objects such as illegal levies carried out by village officials. While the objects of village budget corruption include corruption in the Village Fund Allocation (ADD), Village Funds, Village Cash.

Then in terms of state losses, corruption in villages is helped by large amounts of losses. In 2015 the loss reached Rp 9,12 billion. In 2016, losses amounted to Rp8.33 billion. While in 2017, losses jumped to Rp 30.11 billion. Total state losses arising from corruption in the village sector reached Rp.47.56 billion, equivalent to the State Budget for 77 villages.¹¹

At the simultaneous local election stage, the acceleration of the distribution of village funds could indeed reduce village funds that might be used as political commodities that make use of incumbents. However, opportunities that keep village funds politicized are expected:¹²

1. Regional heads that advance the election are only on leave, not resigning. Indirectly, the regional head can still manage community resources and funds for the winning instruments believed in the election. In negotiating village funds, politicization can be done through a village empowerment agency (bapermades) that promises support or support for villages that do not vote for them before they are stipulated in the regent's regulations. In connection with the disbursement or distribution of four of the seven village financial resources below or more related to the authority of the regional head. Four approved financial sources, namely:
 - a. APBN Allocation;
 - b. Part of the results of regional taxes and levies;
 - c. Village Fund Allocation (ADD) resulting from regional balance funds; and
 - d. Financial assistance from the local budget.
2. The length of the deadline for distribution or disbursement of village funds. For example, the first terminal that is most quickly carried out in January 2018 can be disbursed most quickly in the third week of June. Approved by regional heads approved by the government.

¹¹ Edi Suwiknyo, Tahun Pilkada & Pemilu : ICW Minta Pengawasan Penggunaan Dana Desa Diperketat, <https://finansial.bisnis.com/read/20180205/9/734703/tahun-pilkada-pemilu-icw-minta-pengawasan-penggunaan-dana-desa-diperketat>. Diakses pada tanggal 2 Februari 2020.

¹² Indonesia Corruption Watch, *Outlook Dana Desa 2018 Potensi Penyalahgunaan Anggaran Desa di Tahun Politik*, 2018, hlm. 1-6.

3. There is a personal or political closeness between election candidates and the village head or village official.
4. Weak internal and external supervision of the village.

B. The Concept of Rescuing Village Funds from Corruption

The use of village funds is a serious concern from both the government, village observers, academics and others, this is done because it is feared that many village officials will be entangled in the problem of corruption, so that the government currently has a lot of good coordination between state institutions related to the handling of villages and between law enforcement agencies so that there would be preventive and repressive efforts so that village officials are not caught in a corruption case.

Corruption in Indonesia is still a big enemy. The government through the KPK carried out various initiatives to eradicate corruption. Various cases of corruption committed by several persons with educational background and positions make valuable lessons for all levels of society and policy makers. It must be recognized that corruption is a major crime and harms the country and the people. While the people are still trapped in a valley of poverty and adversity, while corruption continues to run rampant. From all levels of corruption it seems as if it has become an acute disease and is difficult to cure. Corruption is an extraordinary crime that has a very stately impact. Social, political, cultural and economic aspects have an impact on acts of corruption. Not a bit of corruption is carried out by public officials at the ministerial level, provincial head or governor, district / city head or at the lower level. Yet if correlated with the level of welfare, family and education on average are at a prosperous level. Opportunities and opportunities and orientation of personal or group interests that can influence corrupt behavior.

Corruption behavior is also a threat to the village apparatus in the administration of the village government, starting to manage absentee land as an example until this study reviews the potential for corruption at the village level in the use of the budget. Considering that in the implementation of the Village Law, village governments were flushed out by village finances of 1 to 1.5 billion each village. This becomes a new problem for the village government if it is not managed properly and correctly. Village financial management and village management must be accompanied seriously and sustainably. The village government with various deficiencies in structure and non-structure is haunting in its implementation.

Some cases of corruption that befell the village government in authority, budget, asset corruption, and procurement of goods and services. According to him, the KPK found 14 potential village funds consisting of 4 (four), namely the composition of arrangements and institutions, governance, supervision and human resources. Four aspects can improve corruption in village government.¹³

The implementation of the Village Law has become a subject of discussion for many in the management of village finances, which includes the management of village resources. Village fund management regulated in the Village Law spurs the village head's readiness in its implementation. Various reasons and factors conveyed by the community related to the readiness of the village head and village apparatus, village infrastructure and the leadership of the village head.

The Village Law gives autonomous authority to the village government in managing and developing the village. Village communities are more prosperous with various empowerment programs and village resource management. The village government can do a pattern of improving the village economy through the Village-Owned Enterprises (BUMDes), set the Village Budget and Expenditure (APBDes) and carry out various infrastructure developments that can support the improvement of the village economy. From the village, building the country came into being.¹⁴

Meanwhile, in the socialization of the implementation of Law Number 6 of 2014 concerning Proposing Villages, the Use and Use of Village Areas as Village Resources is in Penetration of Development Areas in Accordance with Regency / City Spatial Planning¹⁵ The direction of rural area development in accordance with the mandate of the Village Law includes the fulfillment of basic needs, construction of village facilities and infrastructure, development of local economic potential and sustainable use of natural resources and the environment.¹⁶

¹³ Maratul Makhmudah, *Pencegahan Terhadap Tindak Pidana Korupsi Pemerintahan Desa: Kajian Politik Kebijakan Dan Hukum Pengelolaan Sumber Daya Alam Desa*, Fakultas Hukum Universitas Islam Malang, Fakultas Hukum Universitas Brawijaya Malang". Yustisia 95 Mei-Agustus 2016.

¹⁴ *Ibid.*

¹⁵ J. M. Yoltuwu, "Pertumbuhan Ekonomi di Daerah Tertinggal (Economic Growth in Disadvantage Area)", *In Work Meeting Presentation*, Ministry of Disadvantage Area Development, Republic of Indonesia, 2013, hlm. 7-9.

¹⁶ *Op. Cit.*

In accordance with the Village Law that rural area development is an important part of village development, including the management of village natural resources. Village natural resource management must involve the participation of the community through empowerment to improve the economy of rural communities, for the realization of social control theory and system theory in government. The involvement of the community in the management of the village's natural resources is to ensure that the implementation runs optimally and optimally. Village development by the community, from the community and for a more prosperous and independent community.¹⁷

Basically it is also a society that responds to specific ways of money on stimuli in the social environment. Attitude is a goal to approach or avoid, positive or negative towards various social conditions, whether it is agreement, personal, battle, ideas, concepts and so on. That attitude represents an opinion, an opinion about a relatively steady object or question, which represents a certain feeling, and provides the basis for this person to make a response or protection in the particular way he chooses.¹⁸

Related to this, attitude contains three components that make up the structure of attitude, i.e.:¹⁹

1. Perceptual components are components related to knowledge, views, beliefs are things that relate to how people perceive the object of attitude;
2. Emotional Components are components related to feeling happy or unhappy with the attitude object. Joy is a positive thing, while displeasure is a negative thing. This component shows the direction of attitude, namely positive and negative;
3. Conative component is a component related to the influence of the attitude object. This component shows the intensity of attitudes that indicate the small tendency to fight or behave someone towards the object of attitude.

There are several attitude characteristics between the differences with existing drivers, there are several attitude characteristics, including:²⁰

¹⁷ *Ibid.*

¹⁸ Bimo Walgito, *Psikologi Sosial Suatu Pengantar*, (Yogyakarta: Andi Opset, 2013), hlm. 95.

¹⁹ Fence M Wantu, Rustam Akili, dan Ibrahim Ahmad, *Psikologi Anti Korupsi*, (Yogyakarta: Pustaka Pelajar, 2012), hlm. 96.

²⁰ *Ibid.* hlm. 98-99.

1. Attitudes are not carried from birth. This means that humans at certain times have not yet brought certain attitudes towards a tourist attraction. Because attitudes are not carried since the individual is born, this means that attitudes are formed in the development of the individual possessed;
2. The attitude is always associated with the object of attitude. The important thing is the attitude made or carried out in objects towards certain objects through the process of perception of certain objects;
3. Attitudes can be fixed on only one object, but can also be directed at a group of objects. This means that if someone has a negative attitude towards someone, this person will have an interest in showing a negative attitude towards the group to which the person is affiliated with;
4. Attitudes can be long or long. This means that if an attitude has been formed and has a value in a person's life, a relatively long attitude stays on the person who is owned;
5. That attitude contains feelings and motivation factors.

The essence of law enforcement, according to Soerjono Soekanto, is on activities that align values reported in solid and real rules and encouragement to ask for final assistance, to be monitored, questioned, and questioned. In the field of development.²¹

The main problem of law enforcement actually lies in the factors that might influence it. These factors have a neutral meaning, so the positive or negative impact based on these factors. These factors are as follows:

1. The legal factors themselves;
2. Law enforcement factors, namely the parties that determine whether to ask for law;
3. Factors of facilities or facilities that support law enforcement;
4. Community factors, namely the environment in which the law applies or is applied;
5. Cultural factors, namely the results of works, inventions, and tastes based on humans in the association of life;

²¹ Dwi Gatra, Syamsuddin Pasamai, Hasan Kadir, Andika Prawira Buana, Aan Aswari, "Stagnancy of Land Use Arrangement Former Cultivation Rights", *Substantive Justice International Journal of Law*, Vol. 1, No. 1, 2018, hlm. 1-8.

Corruption Prevention Efforts in Village Fund Management

A. Recognizing Corruption Modes

As of the end of 2019, there had been 900 village heads who had problems with the law due to village funding problems. Most of the aid funds suspended. This amount is allegedly going to continue to increase given the difficulty of more than 74 thousand villages throughout Indonesia. On the other hand, there are still many village officials who do not understand the village fund system in accordance with the rules.

Of the amount canceled by funds from the village corruption, the most occurred. The Corruption Eradication Commission (KPK) suspects that the corruption mode of village funds actually has the same pattern as the procurement of goods and services that are not appropriate alias fictitious, mark up the budget, does not require the community in village meetings and misappropriation of village funds for personal needs is done. Weak supervision is one of the causes of the proliferation of village fund corruption.

Some time ago Indonesian Corruption Watch (ICW) conducted research on the mode of corruption of village funds. ICW researcher Egi Primayoga explained the results of his research, there were 12 modes of corruption in village funds that ICW had submitted based on his research. These modes include:

1. Make a Cost Budget Above Market Prices. This can be anticipated if procurement is done openly and uses the local potential of the village. For example, buying building materials in a building shop in the village so that they can do a joint check on the certainty of costs or prices of goods needed.
2. Responsible for financing physical building with village funds even though the project is sourced from other sources. This mode can only be seen if the approved supervisor is allocated by the village. This mode is mostly done because it is relatively hidden. Because the APBD originates, the flow is open so that all citizens can supervise.
3. Borrowing village funds for personal gain but to no avail. This is also very much the case, from personal interests to S2 fees. The ewuh-pakewuh culture in the village is one of the observers in a case like this that is very difficult to anticipate.

4. Collection or deduction of village funds by individual sub-district or district officials. This also happens a lot for various reasons. Village officials do not hesitate to report problems like this because they are the most disadvantaged villages.
5. Make a fictitious official trip to the village head and his staff. Many travel problems for training only.

Mark up for the payment of the village apparatus honorarium. If this mode passes, honorable village officials are asked to inflate

1. reporting cases like this. The problem is that if they don't, it's the same as they are considered to have agreed to the illegal money.
2. Marking up for stationery payments. This has been agreed physically but must also understand what has been provided.
3. Collect taxes or village levies but the results of the levies are not deposited to the village treasury or tax office. Monitors must approve the flow of funds allocated from this tax sector.
4. Buy office inventory with village funds but allocate it privately. Again, Pakewuh is one of the obstacles in this case.
5. Trimming the public budget is then allocated for the needs of village officials. The public must know about village funds so that this case does not need to occur.
6. playing games (kongkalingkong) in projects funded by village funds. Can be traced after the Village Council's agreement and rules regarding the prohibition of using the services of outside contractors.
7. Making fictitious activities or projects provided from village funds.

Various modes of corruption in village funds can be anticipated if villagers and various instruments that have the authority to carry out active supervision every step that is carried out with village expenditure funds. Because a mandatory authority will always occur because there are opportunities that are open.²²

Building Capacity Development (Village Officials)

²² <https://www.dejurnal.com/2019/11/dua-belas-modus-korupsi-dana-desa-versi-icw/>, diakses pada 2 Februari 2020.

1. Educational Strata

In terms of education strata, significant differences can be seen in Law Number 6 of 2014 concerning the requirements to become a village head and village official. To become a village head Only a junior high school certificate and to be a village official must be a high school diploma. This must be inversely proportional because where those who have higher education strata then he is the leader, it is feared this will have an impact on leadership management because it will not be denied between village officials who have educational strata which will be able to support an open view for the village head because education is below. At present it is also not enough for a village head to only be based on character, because a village head must also have intelligence above the average in terms of village fund management which can trap a village head to be caught in a case related to corruption.

2. Education and Training

The village head and his apparatus have the heavy task of running the wheels of government at the village level. At present, villages are demanded to be able to manage government budgets whose value is quite large reaching Rp1 billion more each year.

Supporting the village head and his devices further enhances human resources (HR) with various training or technical guidance (Bimtek). Regarding the activities of increasing the human resources of the village apparatus managed for village officials recently it is very helpful in increasing the capacity and capabilities of the village.

The results of the training and technical guidance carried out were very beneficial for the village apparatus in carrying out administrative tasks in the village and increased insight for the village apparatus.

Human resource development through training, technical guidance, and mentoring is a need of the village through a paradigm shift in administration in the village government, besides that many village apparatuses have just been formed with varied educational backgrounds. Because this training or technical guidance is indeed needed, and it is expected that its sustainability for all devices is in accordance with the increasing duties and responsibilities of the village government.²³

²³ <https://fokusjabar.co.id/2016/06/16/tingkatkan-kapasitas-perangkat-desa-lewat-pelatihan-dan-bimtek/>, diakses pada 31 Januari 2020.

Strengthening the Capacity of Village Facilitators

Related to help in Law No. 6 of 2014 concerning Villages that Support Community Empowerment Villages that support the development of independence and community welfare by increasing knowledge, attitudes, skills, skills, abilities, awareness, abilities, and using resources through the determination of policies, programs, activities, and assistance in accordance with the essence of the problem and the priority needs of the village community. The facilitator is not a manager who has the authority to determine, but a facilitator is a facilitator who is required to have managerial perspectives and work skills.

The task of management is the companion's task of organizing or mobilizing the struggle, the community in the villages, to focus the development process. In the management it is needed a skill that facilitates, facilitates the community in villages in an area to be able to do the work in accordance with the specified safety. In line with that, the task area of the companion management role is the field of empowerment.

Capacity building, of course, is only oriented to the capacity of counterparts, but complete with systems and institutions consisting of organizational structuring structures or often known as management systems, policies, achievement targets, strengthening strategies, and operating regulations, negotiation control can be done by:

1. Assisting the Village in planning, implementing, and monitoring Village development and empowering the Village community;
2. Assisting the Village in the development of social management, economic business development, utilization of natural resources and appropriate technology, development of village infrastructure, and empowerment of rural communities;
3. increase capacity for village government, village community organizations in terms of development and empowerment of village communities;
4. organizing within village community groups;
5. Enhancing the capacity of Village Community Empowerment Cadres and encouraging the creation of new Village Development cadres;
6. Assisting the Village in participatory area development;

7. Coordinating assistance at the sub-district level and facilitating reports on the implementation of assistance by the Camat to the District / City Government.

C. Reducing Intervention From Local Governments

The village head as the person in charge in the village has a pretty heavy task in terms of prospering the people of his village. It is important not to be separated from the role of local government. It will be a compromise for the local government in this case the regent when a working visit to the village is held for political purposes, it is not necessary to order the village head to make various activities that are not programmed. This will start a debate in the future because it will not discuss about the request of the regional head which incidentally is to govern in the area. What should be done by the village head is a request that is more than needed for that political nuanced activity that will benefit personally from the regional head and is also not programmed from the start.

Village Fund Corruption Law Enforcement

Law enforcement is an inseparable part of legal development, while legal development itself is an integral component of national development.²⁴ Law enforcement has agreed to create a sense of justice in society. Without law enforcement the State will break, lose and can lead to destruction. Thus the law is very important to be enforced for anyone, especially by the law enforcers themselves, such as the police, prosecutors' courts and correctional institutions and other State institutions. One law enforcement that must be prosecuted is corruption, specifically corruption in village funds.

Optimizing the eradication of corruption is the right answer in responding to the rise of corrupt and corruption protection. The success in eradicating corruption has a wide positive impact on the people, nation and state. Why is that? Because corruption shows corrupt, rotten, depraved, dishonest actions related to finance. Corruption also presents a serious challenge to security and security that can expand democratic institutions and values, values of sustainable justice (development sustainable) and upholding the rule of law.²⁵

²⁴ Nani Widya Sari, "Kewenangan Kejaksaan dalam Penegakan Hukum Tindak Pidana Korupsi Dihubungkan dengan Undang-Undang Nomor 16 Tahun 2004 Tentang Kejaksaan Republik Indonesia", *Jurnal Surya Kencana Dua: Dinamika Masalah Hukum dan Keadilan*, Vol. 4, No. 2, Desember 2017.

²⁵ Bambang Waluyo, "Optimalisasi Pemberantasan Korupsi di Indonesia", *Jurnal Yuridis*, Vol. 1, No.2, Desember 2014, hlm 169-182.

In eradicating corruption, there are two (2) important things that must be discussed, the first is about positive law or court regulations related to corruption, and the second is about institutions that demand corruption, both in investigations, prosecutions and trials. . This understanding is deemed necessary because in this second case we will find specificities regarding the criminal act of corruption itself and the Criminal Procedure Code.²⁶

The Criminal Procedure Code used in handling corruption, besides being regulated in the Criminal Procedure Code, is also regulated in the Law on the Eradication of Corruption and Law Number 31 of 1999 supported by Law Number 20 of 2001. Institutional Institutions for Investigation, Prosecution and Courts that adjudicate besides agreeing to the provisions in the Criminal Procedure Code are also regulated in various regulations that are disseminated such as Law Number 30 of 2002 concerning Corruption Eradication Commission and Law Number 46 of 2009 concerning Corruption Criminal Court.

Institutions that issue violations, both in education, prosecution and trials have specificities ²⁷

namely: there are 3 (three) institutions that commit criminal investigations into criminal acts, namely the Police, Attorney General's Office and KPK. In the case of investigations conducted by the Police Investigator, the case handling procedure is the same as the general court handling procedure, which is the result document. corruption. In the event that a corruption investigation is carried out by a KPK Investigator, the KPK investigator will submit the case file of the Investigation results to the Public Prosecutor at the KPK and subsequently be handed over to the corruption criminal court. In the case of investigating cases of corruption carried out by the Prosecutors' Investigation, the proceedings of the investigation results will be forwarded to the Public Prosecutor at the Prosecutor's Office and subsequently transferred to the Corruption Criminal Court.

Institutions that issue criminal prosecution of corruption continue to be carried out by the Public Prosecutor with the following allegations: 1) on the case file resulting from the investigation of the KPK investigators, the prosecution was carried out by the Public

²⁶ Yudi Kristiana, *Tehnik Penyidikan dan Pemberantasan Tindak Pidana Korupsi*, (Yogyakarta: Thafa Media, 2018), hlm. 5.

²⁷ *Ibid*, hlm. 16-18.

Prosecutor assigned to the KPK; 2) on case documents resulting from investigations by police investigators and prosecutors' investigations, the prosecution will still be carried out by the Public Prosecutor at the Prosecutor's Office. Thus beyond the investigation carried out by the KPK, the prosecution is still being carried out by the Public Prosecutor from the Prosecutor's Office, while the results of the KPK investigator's investigation The prosecution is carried out by the Public Prosecutor, also at the KPK, the prosecution must continue to be carried out by the Public Prosecutor.

The institution which changed the trial of corruption case was Court. In accordance with Law Number 46 of 2009 concerning Corruption Criminal Court, the trial of corruption must be tried in the Special Court of Corruption in accordance with its jurisdiction. Thus it is clear that it is a corruption case committed by the KPK, so the trial must continue to be carried out in the Corruption Court.

Differences in Law Enforcement Perceptions in Calculating State Financial Losses, One of the foundations in corruption is a part of state finances.²⁸

The current Corruption Crime Act does not need to be approved and is definitely related to what is requested by the state. Definition of state losses Other legal arrangements such as the State Treasury Law and the Law of the Supreme Audit Agency. Law Number 1 of 2004 concerning the State Treasury, Article 1 paragraph 22 explains "The loss of the state / region is low money, securities, and goods, which are real and certain in accordance with the results intended for law, both intentionally and negligently." Based on the above understanding, it can be stated that there is a no-loss from the state, namely: 1) State loss is a decline in state finances consisting of state money, state-owned goods originating from and or required value; 2) Deficiencies in state finances must be real and certain to occur with other strengthening These losses actually occur at the amount of the loss that must be determined, thus the loss state can only produce or contain the potential generated; 3) Losses due to acts against the law, both intentionally and legally, not against the law must be proven accurately and accurately. Based on the provisions of Article 1 paragraph 22 of Law Number 1 of 2004 concerning the above, it can be seen that the concept adopted is the concept of state losses in the sense of material offense.

²⁸ Ihsanuddin, *Kasus Korupsi Dana..... Loc. Cit*, hlm. 21.

A country can issue a state loss on condition that it must have a real state loss. This is different from Article 2 paragraph (1) of the Anti-Corruption Law which explains about state losses in the concept of formal offenses explained to be detrimental to the country's finances or the country's economy. Article 1 number 15 of Law Number 15 of 2006 concerning the Supreme Audit Board, explains the loss of the state / region is the lack of money, securities, and goods, real and questionable, as a result of unlawful actions, both intentionally and negligently. Besides according to the BPK Law, BPKP assesses rich countries / countries' money, it only counts the state not only for real profit, but also for potential potential that does not require such state revenues to be received.²⁹

The Special Anti-Corruption Law Article 2 and Article 3 does not discuss anyone or anything related to state provisions. In practice, the agreements involved by law enforcers in calculating State losses are the Supreme Audit Board (BPK) and the Financial and Development Supervisory Agency (BPKP). Beyond these two budgets, for example, the calculation of state losses can also be carried out by public accountants. In some cases even the Prosecutors and Courts have themselves calculated the financial losses of the State. In addition to the BPK, the Financial and Development Supervisory Agency (BPKP) also requested permission to consider the country. This is related to the BPKP's function, which is to oversee financial and development. The authority of this Agency is set forth in Presidential Decree Number 31 of 1983 which states that BPKP is entitled to the State's loss approval.

IV. Conclusion

Potential corruption in managing village funds is very important for village government in terms of making RAB that is not in accordance with the existing agreement, the village head is responsible for financing the construction of village funds even though the source of funds needed is information sources, temporary village funds with village assistance funds to a personal account which is then not counted, deducts village funds by persons, makes fictitious official trips, marks up the payment of the village apparatus honorarium, ATK payments that do not correspond to real costs, collects the required taxes not entered into the tax office, buys office inventory with funds village but is intended for personal gain. And the efforts made in preventing corruption in the management of

²⁹ Ihsanuddin, *Kasus Korupsi Dana..... Loc. Cit*, hlm. 24-25.

village funds are the modes of corruption, Capacity Building (Village Apparatus), and Strengthening the Capacity of Village Assistance.

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