CORRUPTION PREVENTION EFFORTS FOR SELECTED VILLAGE HEADS IN KANDAWATI VILLAGE FUND MANAGEMENT TANGERANG REGENCY

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Abstract
The purpose of this research is to find out the social situation of the people of Kandawati Village, Tangerang Regency regarding efforts to prevent corruption in the management of village funds. The method used is qualitative research with a descriptive approach. Meanwhile, data collection techniques were carried out by means of deepening open interviews, namely researchers directly interviewed Mrs. Sumarni as the next elected Village Head in Kandawati Village. The results of this study show that the previous village head in Kandawati Village committed corruption with the motive of being tempted by social fund assistance for people affected by the co-19 pandemic. As a result, the next elected Village Head designed efforts to prevent previous corruption cases by (1) establishing active interaction and communication between the village and the community, (2) often involving the community in village programs, (3) often involving the community in village programs, (4) the need for clear transparency in the management and supervision of Kandawati Village funds. Therefore, with the plans of efforts described by the elected village head, it can minimize the corruption of Kandawati Village funds in Tangerang Regency.

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INTRODUCTION

Corruption has always been a hot topic of discussion, especially in Indonesia. Day after day, there are people who are caught in corruption cases. Politics, government, bureaucracy, and power are all related to corruption. Politics is just one aspect of corruption that also affects economic, political, social welfare, and national development initiatives. This act of corruption can trigger damage in several aspects of life, one of which is socioeconomic life. When talking about the welfare of society, both nation and state, socioeconomic life is the main key. Corruption can also reduce the performance and values of government in terms of the quality of services and infrastructure by the government. (Labolo, 2017).

Corruption is a latent danger that both the government and society must be aware of. Corruption is the product of a society that uses money as the standard of truth and absolute power. As a result, wealthy criminals and corrupt politicians who are flush with money can enter the ruling elite and be highly respected. They will also occupy a high social status in the eyes of the community. (Lamijan & Tohari, 2020). One of the causes is the low quality of human resources. This quality is not only in terms of knowledge or intellect but also concerns the quality of morals and personality. The fragility of morals and the low level of honesty of state officials have led to cases of corruption. (Bahrin, 2004).

The impact caused by criminal acts of corruption in all fields has made Indonesia worse because there are so many cases of corruption in Indonesia that harm both the government and society. (Saifuddin, 2017). All efforts have been mobilized to eradicate the corruption movement. However, until this moment the act of corruption is still very rampant. It can be said that corruption has become a culture, especially in the political realm.

With the establishment of the Corruption Eradication Commission (KPK) with Law No. 30 of 2002, it is hoped that corruption can be eradicated, but no matter how hard the efforts are, acts of corruption can still occur. In addition, there is Law No. 6/2014 on Villages. In this case, the field of state financial management activities is no longer limited to the government, ministries, and state administration, but also extends to the financial management of the village sector. With this, the KPK faces new challenges to root out corruption in the village.

Village government is the smallest form of government in the country. Villages are usually small in size and inhabited by a number of families. The majority of the population works in the agricultural sector and the level of education tends to be low. Because the population is not so large, kinship relations between the communities are usually strong. As the smallest part of the government system in Indonesia, villages play an important role, especially in relation to developments that directly touch the community, one of which is in the form of basic assistance for life.

The assistance is given directly through the village to be distributed directly to the community so that the community cultivates it. However, in reality, some of the assistance is channeled to the community and some does not arrive, but is utilized by certain groups (Muryanto et al., 2018). (Muryanto et al., 2018). There is freelance corruption. In other words, the perpetrators use their power to bribe both individuals and small groups. In addition, he stated that the hypercorruption phase of corruption is dangerous. Cases of corruption like this are common in rural areas (Moonti & Kadir, 2018).
The theory of power, which argues that power is not an ontology but a practical strategy, is how Foucault expresses his ideas, meaning that power can be used as a tool to achieve something that someone wants. However, in reality, power is often abused by the power holders themselves. As was done by the former head of Kandawati Village, Gunung Kaler Subdistrict, Tangerang Regency, who committed corruption in the form of embezzling village funds that were supposed to be channeled to Social Assistance funds.

The rise of corruption cases that dragged village elements is what makes the management of village funds must be closely monitored and monitored and must be selective in choosing efforts to prevent corrupt practices in the management of village funds. The absence of a supervisory function over the use of village funds allows the village head to commit corruption. (Lituhayu, 2019).

The management of village funds must be in accordance with existing regulations so that the objectives of the village funds can be right on target and do not cause legal cases. Village funds are funds sourced from the state revenue and expenditure budget intended for villages that are transferred through the district / city revenue and expenditure budget and are used to finance the administration of government and the implementation of development, guidance, community and community empowerment. (Muryanto et al., 2018).

This article aims to determine the impact of losses incurred by the former Kandawati village head, as well as efforts to prevent corruption by the current elected village head in the administration of village funds. In addition, this article seeks to provide understanding and solutions to prevent and monitor various aspects of village fund management in order to realize a corruption-free village and even country.

METHODS

The type of research conducted is qualitative research which will be described in descriptive form based on data from informants regarding cases and efforts to prevent corruption in the dimension of power to the village based on facts in the field. The subjects of this research are the Village Head and a resident (R, 22) in Kandawati Village, Gunung Kaler Subdistrict, Tangerang Regency who is also an informant in the research.

According to this research approach, the data collection instrument is the researcher himself, because the researcher is the only key instrument because he is directly involved in data collection through interviews and literature studies. To support the research data from informants, researchers use a second source, namely by using guidebooks such as: scientific articles, journals, and through previous research to correlate the data obtained in the field with the sociology of corruption theory.

The data collection technique or method used by researchers is through deepening open interviews, which means that researchers have interview guidelines, but researchers also give freedom to informants in explaining corruptive behavior in the dimension of the village head's power without being limited by researchers because the researchers themselves will later reduce the research data.

RESULTS AND DISCUSSION

Corruption in Village Fund Management
Any behavior that can harm and is seen to harm the finances or economy of a country is referred to as corruption. According to Law Number 31 of 1999 and Law on the Eradication of Criminal Acts Number 20 of 2001, corruption is a form of unlawful action with the aim of enriching oneself or others. In Article 13, Law Number 31 of 1999 and Law on the Eradication of Criminal Acts Number 20 of 2001, corruption is categorized into 7 groups, including:

1. Harm to state finances
2. Bribery
3. Embezzlement of funds in office
4. Extortion
5. Fraudulent acts
6. Conflict of interest in procurement, and
7. Gratuities

Villages have become increasingly important in national development since the enactment of Law No. 6/2014 on Villages, which in this case has proven to launch funds to each village used. However, these funds are often mismanaged by irresponsible village officials. This criminal case of corruption in the management of village funds can damage and harm the finances of village funds. This is the same as corruption in general. However, the difference is that the act is committed by people who are directly involved in the management of village funds, one of which is the village head. Corruption crimes that occur within the scope of the village are usually in the form of internal village government bribery, misappropriation of village funds, and other actions that can harm village finances.

Motives For Corruption in Kandawati Village Fund Management

Acts of corruption have often occurred in every corner of the region. It has even become a culture or legacy that is passed down to the next generation. Usually, this action occurs because of the power that is misused or made as an opportunity to embezzle funds. For example, corruption is rampant in various villages. One of them is Kandawati Village, Tangerang Regency. Where there is an act of corruption committed by the village head against the Covid-19 budget funds or social assistance (BANSOS). As the result of the interview:

"The motive for the perpetrator to commit acts of corruption is suspected because he was also one of the people affected by Covid-19 at that time, so he was tempted by the channel of social assistance funds provided by the government to be fully channeled to people in need." (R, 22).

In other words, corruption cases that occur in Kandawati Village are due to the opportunity to commit acts of corruption through social assistance funds sourced from village funds. As the results of the following interview:

"The perpetrator's mode of committing this act of corruption is deliberately not making data on people who may need social assistance funds and the village head believes that the Village Consultative Body (BPD) does not need to submit data related to social assistance recipients. With the unstructured data, the village head took the opportunity to commit acts of corruption in Kandawati Village." (Elected Village Head)
The social assistance funds provided by the village head to the community are in fact uneven. In fact, these funds were given directly by visiting people's homes, which usually should be taken by the people selected to receive the assistance to the Village Hall. The community claimed that the social assistance provided was not in accordance with the socialization given previously at the Village Hall.

Thus, the management of village funds should be transparent to any party, so that no one party has the opportunity to embezzle funds or corrupt the village funds. However, until now the perpetrator has not been prosecuted, because the perpetrator has passed away when this case was known by the elected village head due to complaints from the community. This corruption case has left the people of Kandawati Village wondering about their rights to the funds they should have received.

According to (Zakariya, 2020) corruption, which is prone to occur in villages, causes losses to village communities. These losses include 4 (four) things. First, it perpetuates poverty in the village. Second, the loss of economic potential in the village. Third, the destruction of community self-help capital. Fourth, the democratization of village participation is hampered.

Efforts to Prevent Corruption in the Management of Kandawati Village Funds for Elected Village Heads

Based on Government Regulation No. 43/2014 on Villages as amended by Government Regulation No. 47/2015, it is stated that the village head is the holder of village financial management power. This means that every time the village head changes after his/her term ends, the newly elected village head or another village head has the authority to change the village's organizational structure and the way his/her duties are carried out. The main hope in the formation of this new strategy or effort is that the failures that occurred previously can be resolved to the maximum. One of them is the previous village head's corruption of social assistance funds.

Caiden (in Lamijan & Tohari, 2020) provides steps to tackle corruption as follows: (1) Justify transactions that were previously prohibited by determining a certain amount of payment; (2) Create a new structure based on how decisions are made; (3) Make organizational changes that will facilitate the problem of supervision and prevention of centralized power, rotation of assignments, overlapping authority within the same organization, competing bureaucracies, and the appointment of supervisory agencies to reduce opportunities for corruption; (4) Corruption can be reduced by increasing threats or punishment; and (5) Corruption is a matter of values.

Furthermore, Myrdal (in Lamijan & Tohari, 2020) suggests countermeasures against corruption, namely that arrangements and procedures for administrative decisions concerning individuals and companies be simplified and emphasized, carry out tougher supervision, personal discretion in exercising power should be reduced as far as possible, low employee salaries should be raised and their socioeconomic position improved, security units including the police should be strengthened, criminal laws and laws against corrupt officials can be taken more quickly.
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Until now, the efforts that can be made are to emphasize the management of the elected village head in Kandawati Village by designing various efforts to prevent acts of corruption for himself and other members, among others

1. Establish Active Interaction and Communication with the Community
   According to the elected village head, all parties or village officials need to establish unidirectional communication with the people of Kandawati Village. The most important action to take is to ensure complete communication between the village head, residents and the community. This can be done by conducting simple gatherings or meetings with the people of Kandawati Village, frequently attending events from the village program, and informing them of the benefits of the village programs or the development of the village that has been achieved.

2. Frequent Community Involvement in Village Programs
   If the community is more often involved in the implementation of village programs, it will also be easier for the community to know the flow and performance of all village officials. It is not only done and handled by village officials and related parties. This can minimize the occurrence of acts of corruption that are often committed by village officials themselves. If the community often takes part or involves themselves in village programs, then those who will act corruptly will feel reluctant and afraid to be known by the community.

3. Need for Clear Transparency in the Management and Supervision of Kandawati Village Funds
   The existence of data transparency, both regarding income and expenditure of village funds, must be reported to fellow members and even the community in accordance with the reality or facts in the field. Because of the transparency of village funds, members and the community need to know what village funds are used for. This is intended so that there is no miscommunication between the village head, members and the people of Kandawati Village.

   The theory of supervisory consequences explains that the implementation of supervision of government can be determined by several indicators. The consequences of supervision have the opportunity to explain the causes of success and failure or the effectiveness of a government system. (Yunus & Nasution, 2022). Village fund supervision can be seen from several indicators as follows: First, appropriate use and right on target. Second, transparency and accountability. Third, order and budget discipline.

   One of the actions that must be taken to eradicate corruption of village funds is to ensure that village funds are managed transparently to the community. According to (Bonaldy et al., 2018) (Bonaldy et al., 2018), transparency is an important thing that must be prioritized, because the implementation of transparency in government can produce a clean government based on the goals of the State, namely to prosper its people. Thus, the community and fellow members will get access to the best possible information about the management of village funds.

   Thus, the efforts designed by the elected village head in Kandawati Village fully involve the local community in the prevention of corruption that has occurred before. With active interaction and communication with the community as well as community involvement in
village programs, it always makes village officials and even the Village Head himself feel afraid to embezzle in the management of village funds.

CONCLUSION

Based on the results of research conducted on "Corruption Prevention Efforts for Elected Village Heads in the Management of Kandawati Village Funds, Tangerang Regency." It can be concluded that the motive for the village head in Kandawati to commit corruption is because he is tempted by social fund assistance for covid-19, data for people who get social assistance is not made by the village head, so that the provision of social funds is uneven. And the rest is corrupted by the village head.

The results also show that the prevention efforts made by the next village head are by designing an effort to prevent corruption in Kandawati Village, Tangerang Regency in various ways. The efforts made by the Kandawati village head with a form of prevention are divided into 3 (three) things, namely establishing active interaction and communication with the community, often involving the community in village programs, the need for clear transparency in the management of Kandawati Village funds.

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