

ANALYSIS OF POTENTIAL DEVIATIONS AND CORRUPTION IN PASAR RAWA VILLAGE FUNDS, GEBANG DISTRICT

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Abstract: The criminal act of corruption is an extraordinary crime that has become ingrained and entrenched in many parts of the Indonesian nation. Legal regulations for criminal acts of corruption must be enforced and applied by judges to perpetrators of corruption in accordance with Articles 2, 3 of Law Number 31 of 1999 concerning the Eradication of Corruption Crimes as amended by Law Number 20 of 2001. Criminal liability for criminal acts of corruption. The perpetrator must be responsible for abusing the authority, opportunity or means available to him because of his position or position which could harm state finances or the state economy, and in this case the criminal act of corruption can be proven in court and has fulfilled the elements of Article 3 paragraph (1) of the Law. Law of the Republic of Indonesia Number 31 of 1999 concerning the Eradication of Corruption Crimes as amended by Law of the Republic of Indonesia Number 20 of 2001 concerning Eradication of Corruption Crimes. The existence of duties, authority, rights and obligations of the village head's involvement in supervising the use of the village fund budget is a very important factor in preventing criminal acts of village fund corruption, both in policy making, budget allocation and policy implementation.

Keywords: Use of Village Funds, Rawa Market, Corruption Crimes

Introduction

The village fund policy that has been implemented to date is expected to be a stimulus for village development and progress. Village funds which are allocated approximately 1 (one) billion each year for each village can facilitate and at the same time encourage accelerated development and become an effective solution to overcome social problems faced by village communities in general. The successful implementation of village funds has largely been able to transform villages through innovative and aspirational steps to accelerate the process of village independence. However, problems still remain regarding irregularities in the management of village funds, not a few village

heads are caught in corruption cases related to the management of village funds.¹

One of the innovations in village government governance practices is accountability and transparency in the management of village funds, because accountability and transparency in the management of village funds can influence public trust in the administration of village government and development. The transparency aspect is considered important because it refers to a situation where all aspects of the government and development process are open and can be easily accessed by citizens who need it. Transparency in village fund management should start from the planning, budgeting, implementation, supervision and accountability processes. Based on Law no. 14 of 2008 concerning openness of public information which guarantees service users to obtain information.²

However, the problem with budget transparency for development seems to be that it is still very closed and not widely opened to the public, so that the public has difficulty knowing and understanding, and the public also finds it difficult to directly monitor the development that is being carried out. Many community members do not know how much of the village fund budget is realized by the village government and the community does not even know how much it is allocated for development programs. In fact, the main objective of the village fund policy, apart from village development, is also intended to empower village communities, which is really needed by community members in providing support for several independent business activities. Another problem that often occurs concerns the procedural management of village funds from the village government in managing village funds, which so far is still far from the provisions so that many development programs are produced that are not in line with the hopes and aspirations of community members.

Transparency includes: availability and accessibility of documents, clarity and completeness of information, openness of processes, and regulatory framework. However, in practice, many community members do not know about village financial management because many people do not want to be involved in the process of implementing financial management. With transparency and accountability, village fund management can anticipate irregularities, thereby producing effective and efficient development programs, in line with the hopes and desires of village communities.

Good governance practices in village fund management are intended to provide space for the public to participate in the process of governance and development, to articulate their interests in order to bring public interests closer to regulations produced by the government. Judging from the process and results of village government performance achievements, the target is the village community, all forms of government administration and village development activities are the realization of the aspirations and desires of village residents, so that they can be a solution to overcome the social problems being

¹ Kimberly Ann Elliott, *Korupsi dan Ekonomi Dunia*, Yayasan Obor Indonesia, Jakarta, 1999, hal. 1-

² Evi Hartanti, *Tindak Pidana Korupsi*, Sinar Grafika, Jakarta, 2009, hal. 17

faced by village communities.³

Literature Review

Potential for Deviations and Corruption in Village Funds

The achievements of Village Funds so far still require improvement, because it is believed that there are still several weaknesses regarding both distribution and utilization. The government always strives to make Village Funds more pro-poor. Regulations are prepared to produce an effective, efficient and accountable Village Fund management system, so that the Government's objectives through the allocation of Village Funds can be realized. For this reason, it is necessary to strengthen institutional capacity and human resources, both village government officials, the community and village assistance personnel as well as improving transparency, accountability and supervision in the management of Village Funds and village finances. In implementing the Village Law, various regulations derived from the law have been issued to regulate various matters so that village development can proceed as mandated by the Village Law. These regulations are contained at various levels, starting from government regulations, related ministerial regulations (Minister of Finance Regulations, Minister of Home Affairs Regulations, and Minister of Villages, Development of Disadvantaged Regions and Transmigration Regulations), to complementary regulations issued by the regions. So that the various implementing regulations of the Village Law can be implemented properly, it is necessary to harmonize the formulation of policies in each ministry, which is aimed at increasing efficiency, effectiveness, transparency and accountability in the use of Village Funds.⁴

On the other hand, the village fund policy is indeed a concern for all parties because it involves the amount of village funds of one billion for each village, and considering that the scope is in a remote area, so it is considered very prone to irregularities. This concern is not excessive, in fact various cases have revealed criminal acts of corruption involving active and non-active village officials. With this corruption case, it is necessary for the financial management of village funds to be guarded and supervised by all levels to prevent acts of corruption in managing village finances.

Corruption has been assessed as a form of violation of social and economic rights, because the impact it has is extraordinary on the life of the state and society and can threaten security stability and social, political and economic development. Therefore, corruption is not an ordinary crime but rather an extraordinary crime. The phenomenon of corruption in village funds shows that reform in village governance is still very far from community expectations. The village fund corruption case shows how worrying the phenomenon of corruption is in our country, not only involving public institutions at the center but also down to the lowest village institutions in our government system.

³ Nasaruddin Umar, *Hukum Tindak Pidana Korupsi Di Indonesia & Strategi Khusus Pembinaan Narapidana Korupsi*, LP2M IAIN Ambon, Ambon, 2019, halaman. 16

⁴ Hayat dan Mar'atul Makhmudah, *Pencegahan Terhadap Tindak Pidana Korupsi Pemerintahan Desa: Kajian Politik Kebijakan Dan Hukum Pengelolaan Sumber Daya Alam Desa*, Jurnal Yustisia, Vol. 5, No. 2 Mei - Agustus 2016, halaman. 364

Method

This research has a field research style with rich qualitative research types and requirements and will produce descriptive data.⁵ This research uses qualitative research methods because of the tradition in social education science which fundamentally relies on human observation both within oneself and in interactions with others in a society. Qualitative research methods do not actually aim to study or prove the truth according to theory, but existing theories are developed using the data collected.

The definition of qualitative research methods is research procedures that produce descriptive data in the form of written or spoken words from people and observable behavior. Kirk and Miller⁶ qualitative research is a particular tradition in the social sciences that fundamentally relies on observing people in their own area and relating to those people in their language and terms. The purpose of qualitative research is collecting descriptive data rather than using numbers as the main method. The data collected is in the form of text, words, symbols, images, although it is possible to collect quantitative data. And data can be in the form of manuscripts, for example recordings, interviews, field notes, photos, video tapes, personal documents, notes or memos, and other official documents. This descriptive data will be analyzed and interpreted. Qualitative data collection was carried out using interviews, observation and document review methods. The main informants (primary sources) are elements of the government, administrators of religious organizations and the community. Primary data research was carried out through interviews by determining key informants who were considered appropriate and appropriate and who knew the problems being studied.

From the description above, what is meant by qualitative research is data obtained from informants (in the form of words) based on actual facts (telling the truth) so that the words can be trusted and are valid. Where in this research the design is continuously adjusted to the realities of the field. Qualitative research does not aim to study or prove the truth according to theory but existing theories are developed using the data collected. With this basis, it is hoped that this research will be able to provide an overview of the use of appropriate targeted village funds in Pasar Rawa Village, Gebang District to Avoid Corruption Crimes.

Result and Discussion

Based on article 75 paragraph (1) of Invitation Number 6 of 2014 concerning Villages, article 93 paragraph (2) of Government Regulation Number 43 of 2014 concerning Villages as amended by Government Regulation Number 47 of 2015, it is

⁵ Burhan Bungin, *Metodologi Penelitian Kualitatif*, (Jakarta: PT. Raja Grafindo Persada, 2001), hlm. 6

⁶ Lexy J Moleong, *Metode Penelitian Kualitatif* (Bandung: PT. Remaja Rosdakarya, 2006), hlm. 4.

stated that the Village Head is the holder of authority for managing Village Finances. . This means that every time the Village Head changes after his term of office expires and another or new Village Head is elected, the Village Head has the right to change his government structure to support his work in the Village government as Village Head. This is in accordance with what is regulated in Law Number 6 of 2014 Article 26 paragraph 3. Minister of Home Affairs Regulation Number 113 of 2014 concerning Village Financial Management explains that the Village Head is the holder of the power to manage Village Finances and represents the Village Government in the ownership of property. Separated villages.

When carrying out the duties, authority, rights and obligations as intended in the statutory regulations, the Village Head is obliged to:

1. Submit a report on the implementation of Village Government at the end of each fiscal year to the Regent or Mayor.
2. Submit a report on the implementation of Village Government at the end of the term of office to the Regent or Mayor.
3. Provide a written report on government administration to the Village Consultative Body at the end of each fiscal year;
4. Provide and/or disseminate written information on government administration to the Village community at the end of each fiscal year.

Village funds sourced from the APBN are one of the important points in the birth of Village Law Number 6 of 2014 concerning Villages. Village funds are a concrete form of state attention to the existence of villages because with village funds, recognition of the rights of origin (Rekognition) and village-scale local authority (Subsidiarity) can be seen and felt by the community. The distribution of village funds by the Central Government to Villages 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 and in 2017 IDR 60 trillion for a total of 74,954 villages, with priority use for self-managed local scale community development and empowerment activities.

Of the corruption cases that occurred in the management of village funds, there were several modus operandi used, including:

1. Make a RAB (Cost Budget Plan) above the market price then pay based on another agreement;
2. The Village Head is responsible for financing physical buildings with village funds even though it comes from other sources;
3. Temporarily borrowing village funds by transferring funds to a personal account and then not returning them;
4. Cutting village funds by individual perpetrators;
5. Making fictitious business trips by falsifying accommodation/travel tickets;
6. Mark Up payment of honorarium for village officials;

7. Payment for ATK does not match real costs by falsifying proof of payment;
8. Collecting taxes, but the results of the tax collection are not deposited to the tax office; And.
9. Purchase office inventory with village funds but for personal use.

ICW has been monitoring corruption that occurs in villages. ICW monitoring results show that in 2015 - 2017 cases of criminal acts of corruption in villages increased. In 2015, corruption cases reached 17 cases and increased to 41 cases in 2016. The spike more than doubled then occurred in 2017 with 96 cases. The total number of corruption cases found was 154 cases.

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 non-village budget objects or a total of 18% of the total number of cases. Cases involving non-village budget objects include illegal levies carried out by village officials. Meanwhile, the objects of village budget corruption include corruption in Village Fund Allocation (ADD), Village Funds, Village Cash, and others.

The village head is the dominant actor involved in the case. The number of village heads who were ensnared was 112 people. This figure continues to increase from year to year, with 15 village heads in 2015, 32 village heads in 2016, and 65 village heads in 2017. Not all perpetrators are village heads, other perpetrators are 32 village officials and 3 people who are the village head's family.

One case that has attracted quite a lot of attention is that which ensnared Agus Mulyadi, Head of Dassok Village, Pamekasan Regency. Agus was involved in alleged 'security' bribery in a procurement case using village funds in Dassok Village. What is interesting about this case is that the Corruption Eradication Committee (KPK) intervened to carry out OTT because it involved the Regent and a Prosecutor.

Then from the aspect of state losses, corruption in villages also causes large losses. In 2015, losses reached IDR 9.12 billion. In 2016, losses reached IDR 8.33 billion. Meanwhile in 2017, losses jumped to IDR 30.11 billion. The total state losses resulting from corruption in the village sector reached IDR 47.56 billion or equivalent to the basic allocation of APBN funds for 77 villages. Various methods were used by corruption actors in the village, including 51 cases of budget misuse, 32 cases of embezzlement, 17 cases of fictitious reports, 15 cases of fictitious activities/projects, and 14 cases of budget inflation.

Conclusion

Criminal acts of village corruption will continue to develop according to the development of the village itself, for this reason commitment and concrete efforts are needed from all village heads and other village officials as the main actors driving the village as well as community participation to continuously collaborate with Ministry/Institution Institutions (K/L) related to preparing long, medium and short term plans to carry out preventive, repressive, educational and internal improvement efforts at the village level with the aim of freeing the village from criminal acts of corruption.

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