



Integration of the Village Fund Supervision System in Preventing Corruption in Banyumas District

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Abstract Corruption committed by village officials in the Regency Banyumas stems from weak supervision carried out by institutions supervisor both internal and external. Supervision hold role important to management finance village considering sufficient village big funds so that risky open opportunity in its misuse. Objective this research is to obtain description about form supervision and obstacles faced by the institution supervisor in village fund management as well as integration of the village fund management monitoring system in the Regency Banyumas. This is qualitative research with a sociological juridical approach, the research specifications are descriptive, the research location is Banyumas Regency. Method *for determining* informants using *purposive sampling*. Data types and sources include primary and secondary data. Data processing methods using data reduction, *display* and categorization. The method of presenting data in narrative text is analyzed with induction-conceptualization. The research results show that the form supervision carried out by the institution supervisor arranged in Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 73 of 2020 concerning Supervision Management Finance Village. Constraint that appears in supervision management fund village among others, human resources, institutions, culture of the apparatus and society. The integration of the village fund management supervision system to prevent a culture of corruption is the integration of legal structure, legal substance and legal culture as a village financial management supervision system.

Keywords : integration ; monitoring system ; village funds ; corruption

1. Introduction

Village development is the main priority of the current government. The focus of development, which was initially only centered on the capital city, is now being optimized to spread throughout Indonesia. This cannot be separated from the phenomenon of inequality between regions which has stagnated at 0.41 in the last 4 years.[1] If explored further, the main problem that emerges is the level of inequality that occurs within the region itself. The government is very focused on overcoming this by providing fund allocations to villages as regulated in Law Number 6 of 2014 concerning Villages and Government Regulation Number 37 of 2023 concerning Management of Transfers to Regions. One of the funds provided by the government

are village funds . In Article 1 number 9 regulations government said , explained that Village Fund is part from TKD (Transfer To the Region) intended for village with objective For support funding maintenance governance, implementation development, empowerment society, and society.

Based on these regulations, villages have autonomy in formulating government administration and development programs at the village level through large financial support from the Central Government, Provincial Government and Regency/City Government, so that villages are required to be able to organize government and implement development well and correct.[2] The government has a big role to play village bring consequence village must can apply principle accountability in governance, which is all end activity maintenance government village must can accountable to public village in accordance with applicable provisions.[3] The amount of funds required managed by the government village own enough risk in management, in particular for apparatus government village[2] which opens opportunity abuse of authority with corruption by village officials.

Based on [data](#) Corruption Eradication Commission (Commission Eradication Corruption) from 2012 until 2021, recorded there were 601 cases corruption and there and one in Indonesia. From the amount case it has ensnare 686 village heads throughout homeland.[4] Since the rollout of village funds on Banyumas Regency has resulted in misuse of funds resulting village _ state losses up to hundreds million rupiah, namely Krajan Village, Pekuncen District and Tipar Village, Rawalo District. The Krajan Village officials who were proven to have corrupted village funds were the Village Head, Head of Social Welfare and Development Section, and Village Secretary. Meanwhile, the Tipar Village officials who were proven to have corrupted village funds were the Village Head and Village Treasurer. The two corruption cases have been decided by the Semarang Corruption Court Judge. [5] Misuse of village funds in 2022 was discovered in the village Karanglewas, District Jatilawang, Regency Banyumas , with The perpetrator is the former head village so that cause state losses reached more from IDR 600 million.[6]

Corruption committed by state officials has become a legal culture that is worrying and destroys the foundations of state life. The culture of corruption carried out by village heads stems from weak supervision carried out by institutions supervisor both internal and external . Supervision hold role important in matter management finance village as a study conducted by the Corruption Eradication Commission in 2015 regarding the village financial management system found that there were 14 (fourteen) aspects, one of which was the supervision aspect. There is aspect supervision , there is three potency issue, namely effectiveness Internal Regional Inspectorate do supervision to management finances in the village Still low ; s flow complaint public No managed with Good by all area ; and r money scope evaluation And supervision carried out by subdistrict head Not yet clear.[7]

According to Dian Pramana Putra, that The presence and performance of BPD is still covered a number of potentially contradictory problems become boomerang for the democratization process . Problematic emerging village _ revolves around formal legal issues, social bases BPD members , internal dynamics and the interaction with perpetrators in the outside. The Village Consultative Body (BPD) as a village

government oversight institution must pay close attention every streams funds determined and distributed to each post work that has been done set For done appropriate To use And appropriate its allocation as a form of prevention from acts of fraud that arise.[8]

Depart from existing facts , for prevent opportunity corruption by officials village so need maximizing function supervision to management village funds with build system supervision No only internally by BPD, but also involving party external such as BPK, BPKP, KPK in do supervision . Supervision internally and externally will synergize in do supervision according to their respective powers.

2. Problems

Based on the description above, the problems raised are as follows:

- a. How form supervision and obstacles faced by the institution supervisor in management of village funds in the Regency Banyumas ?
- b. How to integrative the village fund monitoring system in prevent corruption in the Regency Banyumas ?

3. Method

Study This including in study qualitative with approach juridical empirical . Method data collection uses studies literature and interviews to Chairman of BPD Village Krajan , Chair of the Village Government Section of the Regional Government Banyumas , Head of Unit III Banyumas Regency Inspectorate, Head of Intelligence Section Purwokerto District Prosecutor's Office . Method determination informant done with purposive sampling. Data analyzed in a way qualitative and *content analysis*.

4. Discussion

4.1. Form Supervision by Supervisory Institutions To Village Fund Management in the Regency Banyumas

The Village Law lays down the basic principles for carrying out supervision and monitoring of village development which includes supervision by supra-villages (*downward accountability*), supervision by village institutions and supervision by the community (*upward accountability*).[9] Based on matter the institution supervision management finance village can seen in Article 5 of the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 73 of 2020 concerning Supervision Management Finance Village, including APIP (Apparatus Internal Government Supervisors, Subdistrict Heads, BPD, Village Communities .

Form supervision of each institution supervisor in management finance village including :

- a. APIP at level Ministry, Province, Regency/City supervision arranged in Article 6 paragraph (1) Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 73 of 2020, is carried out in forms : review, monitoring, evaluation , inspection and supervision others;
- b. Sub-District Head supervision arranged in Article 19 paragraph (2) of the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 73 of 2020 is implemented in form : evaluation design regulation Village related with Village APB, evaluation Management Finance Village and assets Village, and evaluation document report accountability of the Village APB;
- c. BPD supervision arranged in Article 20 paragraph (2) Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 73 of 2020 through : planning activities and budget Government Village , implementation activities , reports implementation of the Village APB , achievements implementation of the Village RPJM , Village RKP, and APB Dec; and
- d. Village Community supervision arranged in Article 23 paragraph (1) Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 73 of 2020, via monitoring to Management Finance Village Where public Village entitled ask and get information from Government Village related to the Village APB , implementer activity budget and executing team _ activities , realization of Village APB , realization activities , activities that have not yet finished and/ or No accomplished , and the remainder budget .

According to the KPK, there are several supervision and monitoring mechanisms as follows:[8]

- a. Supervision by supra-villages in stages by the Regency/City Government and by the Central Government in this case the Ministry of Home Affairs, Ministry of Villages and Ministry of Finance. This is as regulated in Article 26 of Government Regulation Number 60 of 2014. In its operations, supervision by the district/city government is the responsibility of the Regent/Mayor. The supervisory function is delegated by the Regent/City to the sub-district head and also the Regency/City Inspectorate. The results of the supervision of the Regency/City Government are submitted to the Central Government regarding the elements of supervision. Supervision of village funds is submitted to the Ministry of Finance, supervision of village development is submitted to the Ministry of Villages and supervision of government is submitted to the Ministry of Home Affairs;
- b. Other supra-village supervision is supervision from the Financial Audit Agency (BPK) and the Financial and Development Supervisory Agency (BPKP). This is based on Law Number 15 of 2004 concerning Auditing Management and Responsibility of State Finances where village finances originating from the Central Government and Regional Government are

included in the State Finance category because the source is APBN and APBD and Government Regulation Number 60 of 2008 concerning Control Systems The Government Internal Affairs also gives authority to BPKP to supervise village financial management because its sources come from the APBN and APBD;

- c. Supervision by the BPD institution as part of the supervisory function of the Village Head's performance includes, among other things, responding to the Village Head's accountability and public complaints submitted through the BPD. This is as regulated in Articles 55 and 82 of Law Number 6 of 2014 concerning Villages. Like the functions of the DPR and DPRD, the BPD also has a supervisory function over village officials in managing village finances; and
- d. Supervision by the community whose right is guaranteed to monitor and respond to the Village Head's accountability report. This is as regulated in Article 82 of Law Number 6 of 2014 concerning Villages. Community supervision of village officials in managing village finances is supported by the obligation for villages to have a Village Information System as an implementation of the provisions on the community's right to obtain information. This is as regulated in Articles 26, 55, 82 of Law Number 6 of 2014 concerning Villages.

Supervisory agency village fund management in operate his task experience various obstacles that cause supervision the No maximum. Based on the research results, the obstacles experienced by the institution supervisor in supervise If the management of village funds is analyzed using the theory of Lawrence M. Friedman which states that the system law (*legal system*) is combined from a number of components , ie structure , substance and culture or culture law ; *a legal system in actual operation is a complex organism in which structure, substance, and culture interact*, [10] then the problem in supervising the management of village funds includes: legal structure, legal substance and legal culture.

Legal Structure

According to Lawrence M. Friedman 's structure that is institutions created by the system law like district court, court administration that has function For support it works system law That yourself . Component structure This possible giving service and cultivation law in a way regular. Related with component First this is the next Friedman stated : [11]

First many features of a working legal system can be called structural – the moving parts, to speak of the machine courts are simple and odious example; their structures can be described; a panel of such and such a size, sitting at such and such time, which is this or the limitation on jurisdiction. The shape, size, and powers of legislature are other elements of structure.

Constraints experienced by the legal structure in supervision village fund management Among other things, the resources of the BPD apparatus do not understand the rights and authority they have, that the BPD is a community

representative body which has the authority to control the running of the village government, so that supervision of the running of the village government cannot be maximized.[12]

Other obstacle that related to limited human resources, based on the results of interviews with the Head of Unit III of the Banyumas Regency Inspectorate and Rina Virawati, SH. MH, Intelligence Section of the Purwokerto District Attorney's Office, is that the Banyumas Regency Inspectorate has not carried out optimal supervision, one of the reasons is the limited number of human resources it has compared to the number of villages supervised and supervision by the Inspectorate is not only limited to village funds.

Related to obstacles another problem faced in supervising village financial management is the variety of village financial management supervisory officers. The mechanism for supervising and monitoring village financial management involves many institutions. Basically, this is not a problem as long as there is coordination between the supervisory institutions so that there is no overlap in supervising village financial management. However, with the existence of regulations regarding villages, there is the potential for overlapping authority between the Ministry of Villages and the Directorate General of Village Government Development, Ministry of Home Affairs. Based on Presidential Regulation Number 11 4 Years 20 21 regarding Entertaining Ministry Home Affairs and Presidential Regulation Number 85 Years 2020 concerning the Ministry of Villages, Development of Disadvantaged Regions and Transmigration, it was found that there was potential for overlapping authority between the Ministry of Villages and the Ministry of Home Affairs, especially the Director General of Village Government Development, especially regarding:

a. Village Development and Development Affairs

Although in Presidential Regulation Number 85 Years 2020 and Presidential Regulation Number 114 Years 2021 It appears that the Ministry of Villages is directed at fostering the development of villages and village areas, while the Ministry of Home Affairs is more focused on facilitating village planning policies and implementing village government, but the potential for " *overlap* " in implementation is very possible.

b. Monitoring and Evaluation

There are tasks related to monitoring and evaluating village development carried out by the Ministry of Finance, Ministry of Villages, PDD and Ministry of Home Affairs. On the basis of the authority of 3 (three) Ministries/Institutions in carrying out evaluation monitoring and so that reports on distribution plans and realization of village funds from the regions are well monitored at the central level, the Central Government needs to immediately coordinate to establish an effective division of evaluation monitoring tasks in supervising funds. villages, so that sanctions mechanisms can be enforced.

Legal Substance

Substance according to Lawrence M. Friedman , namely form norms law , fine That regulations , decisions and so on _ used by enforcers law as well as by those who are regulated . To component second this is the next Friedman stated :[11]

The second type of component can be called substantive. These are the actual products of the legal system what the judges for example, actually say and do. Substance includes, naturally, sufficient, those propositions referred to as legal rules; realistically, it also includes rules which are not written down, ie Those regulate of behavior that could be reduced to a general statement. Every decision too is a substantive product of the legal system, as is very doctrine announced in court, or enacted by legislature, or adopted by agency of government

Related to the legal substance that becomes constraint in supervision of village financial management based on the results of interviews with Bambang Junaedi, S.Pol, M.Hum, Head of the Village Government Section, Banyumas Regency and Rina Virawati, SH. MH, Intelligence Section Head of the Purwokerto District Attorney's Office is the lack of socialization of legal regulations relating to village funds, accountability, supervision of village funds so that managers, supervisors and village communities find it difficult to implement these regulations.

Legal Culture

In relation to legal culture, Lawrence M. Friedman stated :[11]

Legal culture can be defined as those attitudes and values that relate to law and the legal system, together with those attitudes and values after thing behavior related to law and its institutions, either positively or negatively. Love of litigation, or a hatred of it is part of the legal culture.

Friedman distinguishes legal *culture* from above *internal legal culture* (culture internal law) and *external legal culture* (culture law external). *Internal legal culture* (culture internal law) namely the culture owned by the structure and *external legal culture* (culture law external) namely legal culture society in general .

What is meant by “culture law” is whole determining factor _ How system law obtain logical place _ in framework culture owned by public general . Culture law it's not what exactly _ rough called opinion public anthropologists , culture _ That No just means set fragments Act mutual behavior (thinking). regardless , term culture interpreted as whole mark related social _ with law.[13] Satjipto Rahardjo put forward that in business For fix law in our Indonesia need put careful attention _ to problem behavior nation .[14]

If Friedman's theory is to examine the legal culture that hinders management supervision village funds, then *internal legal culture* are values, views, as well as attitudes BPD and Village Government. *Internal legal culture* from the Krajan Village Government based on the results of interviews with Abdul Japari, Chairman of the BPD of Krajan Village, Pekuncen District, Banyumas and Rina Virawati, SH. MH, Intelligence Section of the Purwokerto District Attorney's Office is that its attitude seems arrogant towards the BPD. They still underestimate the presence of BPD. BPD, which is an equal partner, seems to be a rival to the Village Government.

As for *external legal culture* The people of Krajan Village are less involved in monitoring the management of village funds. Village community participation in supervising village fund management is still low. Even though community cow participation is a mandate from Article 3 of Law Number 6 of 2014 concerning Villages. In line with the principles adhered to by village regulation, one of the objectives of village regulation is to provide recognition and encouragement initiative, movement and participation public village For development potential and assets village To use well-being together. Looking at the principles and objectives of village governance means that the community is given the right to take an active role in the activities of village government, especially internal strategic decisions maintenance Government Village .

One of characteristic government democratic village _ is participation public village in taking policy public . A strong , advanced , independent and democratic village is A order government local which is supported by participation public active village _ in dynamics life village . Ultimately , participation _ public active village _ will strengthen resilience political , social and cultural village as part from resilience national.[15]

Regarding community involvement in development programs, Sherry R Arnstein , quoted by Sigit , shared level participation public of development programs implemented by the government in 8 levels participation public with based on given power _ to society.[16] Borrowing the opinion of Sherry R Arnstein Accordingly, the participation of the Krajan Village community in supervising the running of the village government, especially supervising village funds, is included in the second group, namely participation society in form stay accept a number of provisions (*degrees of tokenism*) at the *informing level* .

Based on the research results, in practice what constitutes an affirmative policy for villages as *self-regulators* of government has not been accompanied by good readiness in regulations, governance, institutions and human resources. If this has not been fulfilled then the effectiveness and benefits of village funds cannot be maximized according to their targets. If these conditions are analyzed using the concept of prismatic society from Fred W. Riggs, then the condition of Indonesian society, especially village society, is *in transition*.[17]

4.2. Integration of the Village Fund Management Monitoring System to Prevent Corruption

According to Prayudi, "Supervision is a process to determine what work is carried out, carried out or organized according to what is desired, planned or considered." [18] According to Saiful Anwar, supervision or control over the actions of government officials is necessary so that the implementation of assigned tasks can achieve goals and avoid deviations.[19] Likewise with matter namely Antonius Galih and Abdul Muis state that strict supervision , control , professionalism and integrity _ become precondition important in village fund management , this For ensure that village funds are managed walk with accountable , transparent and participatory for the benefit of the benefit general public village.[20]

Starting from obstacles by the institution supervisor in supervising village financial management, especially village funds, it is necessary to have a holistic/comprehensive policy that is a unity of various aspects in supervising village financial management, especially village funds. This holistic policy is simply said to be integration. Integration in supervision of village financial management, especially village funds, which prevents a culture of corruption, means viewing supervision of village financial management as a system consisting of various sub-systems that work together to carry out their functions as one unit.

Talking about the system concept, according to Ludwig von Bertalanfy who was quoted Esmi Warassih, system is *complexes of elements standing interaction; a system is a set of elements standing interrelation among themselves and with the environment.*[21] Likewise with Bertalanfy, Shrode and Voich define system as: *a set of interrelated parts, working independently and jointly, in pursuit of common objectives of the whole, within a complex environment*[22]. Lawrence M. Friedman stated that the system law (*legal system*) is combined from a number of components, ie structure, substance and culture of law.

Starting from these opinions, integration a supervisory system for managing village finances, especially village funds, that prevents a culture of corruption, including integration in the legal structure, legal substance and legal culture.

Legal Structure

In effort more maximizing supervision and monitoring of village financial management, then requires supervision by other institutions, such as the Police, Prosecutor's Office and Corruption Eradication Committee. This institution has the authority to oversee the implementation of all funds sourced from state finances, one of which is village funds. Regarding monitoring and evaluation of village development carried out by the Ministry of Finance, Ministry of Villages, PDDT and Ministry of Home Affairs and so that reports on plans for distribution and realization of village funds from the regions are well monitored at the central level, the Central Government needs to immediately coordinate to determine the division of tasks. effective monitoring and evaluation in supervising village funds, so that sanctions mechanisms can be enforced.[9]

Coordination between institutions is very necessary to ensure that the authority of each institution does not overlap which could cause chaos in implementation. The coordination that has been carried out by the institutions involved in supervising village financial management is collaboration between the Ministry of Home Affairs, the Prosecutor's Office and the Police. This collaboration takes the form of a Cooperation Agreement between the Ministry of Home Affairs and the Prosecutor's Office and the Police regarding the Coordination of Government Internal Supervisory Apparatus (APIP) with Law Enforcement Apparatus (APH) in Handling Public Reports or Complaints Indicating Crimes of Corruption in Regional Government Administration Number: 119-49 of 2018; Number: B-369/F/Fjp/02/2018; Number: B/9/II/2018. Apart from coordination between supervisory institutions for village financial management, the BPD as a direct supervisory body for the performance of village heads and sub-district heads needs to strengthen its position. The district as the

superior of the sub-district head needs to provide guidance so that they understand the scope of their supervision.

Thus, a form of integration in the legal structure is the need for cooperation between village financial management supervisory institutions in carrying out their duties. This collaboration is a line of coordination between supra-village supervisors, village supervisors (BPD), community supervisors and external supervisors such as the Police, Prosecutor's Office, Corruption Eradication Committee, so that supervision and monitoring of village financial management can be carried out optimally.

Legal Substance

Related integrasi in legal substance already Enough clear the rules with he took it out Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 73 of 2020 concerning Supervision Management Finance Village as replacement Minister of Home Affairs Regulation Number 07 of 2008 concerning Supervision of Village Government Administration a. In new Minister of Home Affairs Already arranged about participation by the community, social audits, complaint mechanisms and the role of the Regional Inspectorate and also strengthening the role of the BPD in monitoring the performance of village heads.

At the district/city level it is necessary arranged rule guided implementer _ or refers to the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 73 of 2020 to strengthen the role of the BPD as a direct supervisor of the performance of village heads through the provision of sanctions for village governments that do not provide accountability reports for the implementation of village government to the BPD.

With No exists rule executor can give rise to non-maximum in enforcement law . This thing as stated by Soerjono Soekanto that disturbance to enforcer originating law _ from Constitution Possible caused because :[23]

- a.No followed principles enactment law;
- b. The law exists regulation much needed implementation For apply law; and
- c.Unclear meaning of words in interpretation as well as application.

Legal Culture

According to Aprillia Theresia, in activity development, participation public is embodiment from awareness and concern as well as not quite enough answer public to importance purposeful development _ For repair quality life them, meaning, through Participation given is meaningful _ truly realize that activity development it's not simply mandatory obligations _ implemented by government (officials) . yourself , but also demanding involvement society will _ repaired quality his life.[24] Related to village community participation which is still low in monitoring the management of village funds, it is necessary to optimize community legal awareness regarding the importance of the community's role in participating in monitoring the running of the village government so that it runs according to its objectives. High community participation by monitoring and supervising the performance of the village head can prevent fraud in village financial management.

Community legal awareness is closely related to legal culture, as stated by HAS Natabaya that : “ component culture law reflected in awareness law society , awareness law reflected from obedient and obedient attitudes and behavior _ to law ”. [25] I'm obeying Solly Lubis awareness law That covers knowledge about ins and outs law and at the same time covers obedience to law (*law obedience*).[26]

The role of culture/ culture law to it works law , this means concerning How method coaching awareness law . Problem coaching awareness law tightly connection with various factors , esp attitude of implementers law meaning enforcers _ law own big role _ in build growth awareness society . Awareness law in context This means awareness For Act in accordance with provision legal and functional as connecting bridge _ between regulation law with Act in demand member its people .

A means that can be used to channel the aspirations of village communities in supervising village financial management, especially village funds, is through the Village Deliberation or what is known as the Village Deliberation Meeting (Musrembugdes). Village communities need to have high legal awareness to utilize the Musrembugdes as a venue for conveying proposals, suggestions, input, as well as things they feel, where Musrembugdes is the highest forum in village government as regulated in Article 54 paragraph (1) of Law No. . 6 of 2014 concerning Village . discussion Village is a deliberative forum attended by the Deliberative Body Village , Govt Villages , and elements public Village For deliberate nature thing _ strategic in maintenance Government Village . Decision making in the Musrembugdes forum is deliberative as regulated in Article 65 paragraph (1) point c which reads " making decision done with method discussion To use reach consensus ”. From the sound of the formulation of these rules it can be concluded that public own right involved in _ every “ retrieval process decision ” which is of a nature strategic in maintenance government _ desa .

Values taking shaped decision _ two- way communication that gives rise to decision together or two parties between public with party rulers , in society We matter That already known, terminology like *rembug desa* in Java, *pangsenkepan banjar* in Bali, deliberation *imanggong bantua* or *Bepakat* in West Kalimantan, deliberation nagari in Minangkabau, West Sumatra. From the description above, it appears that societal values place individuals in society on an equal footing with policy implementing bureaucrats in decision making and the decisions taken are not based on the values of individual interests or based on unilateral decisions of those who have power.

Apart from legal awareness, the community also needs to increase legal awareness of supervisory officials managing village finances, especially village funds, in terms of cooperation between these supervisory institutions. This legal awareness will minimize different perceptions, visions and missions between supervisory institutions in carrying out their supervisory duties.

Thus, the form of integration of legal culture requires increasing legal awareness both by the public and supervisory authorities. The community needs to be aware of the importance of community participation in monitoring the performance of the village head, while village financial management supervisory officials need to be

aware of the importance of cooperation between village financial management supervisory institutions.

5. Conclusion

Implementation of supervision and monitoring of village development including village fund management according to Constitution Village includes supervision by supra-villages (*downward accountability*), supervision by village institutions and supervision by the community (*upward accountability*). Institutions involved in supervision village fund management arranged more carry on in the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 73 of 2020 concerning Supervision Management Finance Villages, namely APIP, Subdistrict Head, BPD, Village Community. Constraint that appeared in supervision management fund village among others, human resources, institutions, culture of the apparatus and society .

The integration of the village fund management supervision system to prevent of corruption is the integration of legal structure, legal substance and legal culture as a village financial management supervision system. A form of integration in the legal structure is the need for cooperation between village financial management supervisory institutions in carrying out their dutie. A form of integration in substance law is necessary rule implementer at the level Regency to strengthen the role of the BPD as a direct supervisor of the performance of the village head . A form of legal cultural integration is the need to increase legal awareness both by the public and supervisory authorities .

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