



Oversight of the Regional Government and the Community to Prevent Corruption in the Use of Village Funds

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Abstract. The existence of government programs in preparing budgets for village development often creates new problems, such as the misuse of the village budget for personal gain. This behavior often causes losses for the state, especially villages. Therefore, designing a sound monitoring strategy to use village budget funds is essential. Collecting data in this study using sociological juridical methods. The study results show that a lack of oversight by related institutions causes many village fund corruption cases. As time goes by, the development of information and communication technology needs to be used for the benefit of the state. Optimizing E-Governance is a facility the government facilitates to the community, especially in villages, so that they can find out village information and as a form of government accountability and transparency to the community. The implementation of e-governance assists the community in accelerating the service process to realize public accountability, effectiveness, efficiency, and transparency.

Keywords: Supervision, Local Government, preventing corruption, Village Fund

1 Introduction

Corruption-related practices against village funds occurred in North Sumatra, carried out using the modus operandi, including embezzlement, abuse of illegal fees, mark-ups, bribes, and budget cuts starting during the planning process and disbursement [1]. Corruption in village funds in Percut Village, Deli Serdang Regency, namely corruption in the distribution of village funds in the amount of IDR 782 million for the 2016 budget year [2]. In addition, the Padang Lawas District Attorney's Office (Palas) has named the Head of Tangga Bosi Village with the initials AH as a suspect in the alleged criminal act of corruption in village funds for the 2016 fiscal year which caused state losses of IDR 286,606,603. Palas was named a suspect based on the suspect determination letter No. Print -109/N. 2.37 /Fd .1/ 08/2017 dated 29 August 2017 [3]. Previously, Corruption in village funds was carried out by the village head of Paya Itik, Galang, Deli Serdang, where Suparno, as a former village head, was sentenced to three years in prison,

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a fine of IDR 50 million, a subsidiary of 1 month in jail. According to the judge, the defendant was deemed to have violated Article 3 in conjunction with Article 18 of Law Number 31 of 1999 concerning Corruption as amended in Law Number 20 of 2001 concerning Corruption [4]. The handling of corruption cases by law enforcers, both from the Police, the Attorney General's Office, and the KPK, as well as the Courts, has not shown a deterrent effect on the perpetrators of corruption crimes. Weak law enforcement through judge verdicts is one of the current polemics against corruption eradication.

The consequences of village fund corruption will significantly impact the Government's efforts to prosper the Indonesian people through villages. This situation is confirmed by the provisions of Law Number 31 of 1999 concerning corruption, which states that corruption in Indonesia that occurs systematically and widely not only harms state finances but also violates the social and economic rights of the people. The act of corruption is included as an extraordinary crime, so the handling cannot be done in the usual way like other crimes. The eradication of corruption that has been carried out typically or conventionally has proven ineffective because it has encountered many obstacles. This is because the corruption virus does not only attack the executive and legislative bodies of the government but also spreads among judges, prosecutors, and police institutions as law enforcement agencies. Therefore, an extraordinary method of law enforcement is needed to eradicate corruption with an ordinary broad authority.

From this description, there are three institutions authorized to investigate corruption, namely the Police, the Attorney General's Office, and the KPK [5]. Under the police investigation, a corruption case handling procedure is the same as the procedure for handling other criminal acts in general, namely, the investigation file is submitted to the Public Prosecutor at the Prosecutor's Office. If the Public Prosecutor thinks that the case file meets the formal and material requirements, the case file will be transferred to the Corruption Court. Under a Prosecutor's Office investigation, the case file resulting from the study will be forwarded to the Public Prosecutor at the Attorney General's Office to be transferred to the Corruption Court. Under a KPK investigation process, the KPK investigator will submit the study results to the Public Prosecutor at the Attorney General's Office for further submission to the Corruption Court. [6].

Law enforcement like this can be a legal breakthrough for the Attorney General's Office and a general appeal to become a joint effort to obtain the right solution in the prosecution of corruption cases affecting both the perpetrators and the community at the grassroots level. The act of corruption is done out of ignorance or unintentionally to harm the State's money. The value of the State's financial loss is relatively small. Based on the above background, a study is needed to determine the strategy for supervising the local government and the community to prevent corrupt practices in misusing village funds.

2 Literature Review

The discussion of a legal theory in legal research departs from reasoning about the references of the legal theory; legal theory refers more to its theoretical arguments through

in-depth reasoning so it is different from positive legal science; legal theory sees law as what it should be (*das sollen*), while the science of dogmatic/positive law which discusses legal issues refers to the favorable legal regulations that apply so that they are "as is" (*das sein*) [7]. In other words, legal theory seeks truth and justice from a rule or law. According to Wolfgang Friedman, legal theory deals with various antinomies, such as the universe and the individual, will and knowledge, reason and intuition, stability and change, positivism and idealism, collectivism and individualism, democracy, and autocracy, universalism, and nationalism [8]. All these antinomies show the sociology of legal theory throughout history as a response to environmental challenges, which, from time to time, are marked by the cosmological dialectics of their era.

The legal theory will move further into the context behind these texts. The legal theory will question the extent of "why" those articles a norm was formed. In Satjipto Rahardjo's opinion, a theoretical foundation in legal research is needed to make the types of values by legal postulates up to their highest philosophical foundation. Legal theory is a continuation of the study of positive law, at least in that order; it reconstructs the presence of legal theory [9]. In this study, the authors use the theoretical basis of the legal system as the grand theory (leading theory), progressive law enforcement theory as the middle theory, and criminal law responsibility theory as the apply theory [10].

2.1 Legal System Theory

Law becomes one of the essential elements in the state's life; as Sri Soemantri Martosoewigno stated, a state categorized as a state of law must-have elements. Along with the development of the state and government, the teachings of the rule of law, which are now being embraced by countries worldwide, especially after the Second World War, are the welfare state. According to Lemaire, as quoted by S.F. Marbun, called *bestuuzog* (the function of the state is to administer public welfare; it is a modern legal conception of the state, placing the state's role in a solid and prominent position. The government's duties, authorities, and responsibilities are growing and expanding quantitatively and qualitatively. The concept of a welfare legal state (Lemaire calls it *bestu-urzorg*) can be said that in addition to being subject to applicable law, it also has the duty and responsibility to realize the welfare of its people. The state is not merely a guard of security or public order but is responsible for learning social justice and the general interest for the remarkable prosperity of the people.

2.2 Progressive Law Enforcement Theory

The basic assumption of progressive law is that there is a relationship between law and humans. Progressivism departs from a humanitarian viewpoint, which expresses the idea that humans are good, and have the qualities of compassion and concern for the people. Thus, the basic assumption of Progressive Law starts from the essential nature of law for humans. The law does not exist for itself, as positive legal science proposes, but for humans to achieve human welfare and happiness. Such a position leads to a

predisposition that the law is always in the status of "law in the making" (the law that is always in the process of becoming) [11].

Law enforcement is essential and substantial in a rule-of-law country because, as stated by Sudikno Mertokusumo, one of the elements to create or restore a balance of order in society is law enforcement. Satjipto Rahardjo, in his book entitled "Law Enforcement Issues," states that "Law enforcement is essentially the application of discretion (policy) which makes legal decisions not strictly regulated by law but also based on a policy between law and ethics [12]. Therefore, considerations are actually only applied selectively in the problem of crime prevention."

Law enforcement can be formulated as an effort to implement the law as it should, and if a violation occurs, restore the violated law so that it is enforced again. Furthermore, quoting Notohamidjojo's opinion, it is said that there are four essential norms in law enforcement, namely humanity, justice, decency, and honesty [13]. Thus, law enforcement is part of legal development, leading to efforts to apply the law to restore balance in people's lives.

Progressive law is a legal concept that is not confined to the mere idea of the text of the law but also pays attention to the sense of justice that lives in society. However, not all agree that the law must be open to an era. Another school of legal thought states that judges are only mouthpieces for laws (*bouche de la loi*), as Immanuel Kant and Montesquieu said. At this level, the meaning is implied that law enforcers are only like robots executing laws [14].

2.3 Criminal Liability Theory

The purpose of criminal law in Indonesia must be by the philosophy of Pancasila, which can bring about fair interests for all citizens. Thus, the criminal law in Indonesia is to protect all Indonesian people. Anyone who violates the criminal law must be responsible and get sanctions from the law. The provision of punishment and sentencing in judicial practice so far has considered the qualifications of the crime, and all forms of punishment are given by the state with the assumption that citizens are responsible beings and can be held accountable for their actions. According to Moeljatno, a person can't be held liable (convicted) if he has not committed a criminal act. Thus, criminal responsibility depends first on the commission of a crime.

Whether the person who committed the act is subsequently punished depends on whether the person who committed the act was guilty. If the person who committed the crime did make a mistake, then, of course, he will be punished. However, if he has no fault, even though he has committed a forbidden and disgraceful act, he will certainly not be punished. The unwritten principle "no punishment if there is no mistake" is the basis for the punishment of the maker [15]. So, the disgraceful actions to the community are accountable to the perpetrators, meaning that objective reproaches for those actions are then passed on to the accused.

Whether the maker is punished or not does not depend on whether there was a criminal act but on whether the defendant is reprehensible because he has not committed a crime [16]. Therefore, it is said that the basis of the existence of a crime is the principle of legality, namely the code that determines that an action is prohibited and punishable

by anyone who commits it. In contrast, the basis for the punishment of the maker is the principle of "not being punished if there is no mistake." It can be said that a person can't be held accountable and sentenced if he does not commit a criminal act. But even though he commits a criminal act, he is not always punished. The person who commits a crime will be punished if he has a fault. Criminal responsibility is determined based on the mark of the maker (liability based on the spot) and not only by fulfilling all the elements of a crime. Thus, mistakes are a determining factor for criminal responsibility and are not only seen as mere mental elements in criminal acts [17].

A crime can occur in many incidents even though the defendant's mind does not deserve reproach. In other words, even though they have committed a crime, the maker is not guilty and, therefore, cannot be held accountable. Committing a crime does not always mean the maker is guilty. To be able to hold someone responsible in criminal law, conditions are needed to be able to impose a sentence on him for committing the crime. Thus, apart from having committed a crime, criminal liability can only be prosecuted when a crime is committed by mistake.

The separation of criminal acts and criminal liability causes mistakes to be excluded from the elements of criminal acts and placed as a determining factor in criminal liability. However, how this conception is applied in legal practice requires further study. Criminal responsibility is primarily seen as implementing the judge's duties in examining, adjudicating, and deciding cases. Therefore, an assessment of the theory of separation of criminal acts and criminal responsibility is first carried out by tracing its application and development in court decisions. In other words, the real concretization of applying the theory is found in court decisions.

Errors determine not only the maker's accountability but also the maker's punishment. The mistake that determines the accountability of the maker is the perspective of the mistake made by the maker. At the same time, the mistakes that determine the discipline of the maker are a future perspective, in this case, the maker's future [18]. In Indonesian criminal law, applying the legality principle is a basis for punishing someone for making a mistake. This means that the perpetrator of a crime can only be convicted if he commits a mistake; an essential element that must be achieved is the part of error. When someone is said to have made a mistake is a matter of criminal responsibility.

This theory imposes accountability on individuals who have committed a crime. Crime is charged with the crime committed by the individual because of the actions he has committed. Criminal liability is not yet or is not regulated in the Criminal Code. Still, several provisions regulate legal subjects who commit criminal acts and who can be held accountable. Individual criminal responsibility is a liability of crime enforced as the most extended applicable law and is the most basic form of accountability for all types of guilt. Individual accountability does not recognize the transfer of responsibility to other individuals because sentencing according to the principle of justice is carried out by those responsible. Because individual (individual) accountability has been written in various literature. Every human action is, of course, based on a reason, motive, and intention that is in each of them so they need to be held accountable; this form of accountability must continue to be enforced in law enforcement.

3 Research Method

This type of research on Criminal Responsibility for the Abuse of the Village Head's Authority in Managing Village Finances in Deli Serdang Regency is Juridical Sociology (Empirical) research. Empirical juridical research is intended to study the application of legal provisions in the day-to-day life of the people. In other words, research is conducted on the real situation in society to examine the facts and collect the data needed. Empirical research also examines the application of rules or norms in positive law that apply in the community.

The approach of this research is analytical descriptive, meaning that it describes how a legal provision is in the context of legal theories, which, in its presentation, explains various issues related to the strategy for supervising the use of village budget funds. In Deli Serdang Regency. In this study, the authors used conceptual, statutory, historical, and comparative approaches. The abstract process is based on the views and doctrines that have developed in the science of law, especially in the development of criminal law related to criminal responsibility in acts of corruption. Using a conceptual approach, researchers also refer to legal principles; besides that, the legal concept can be found explicitly in statutory regulations and court decisions related to criminal acts of corruption, especially in village funds.

The statutory regulation approach is carried out to review the laws and regulations related to criminal acts of corruption, criminal acts of bribery in village funds, village finance, village government, and the Attorney General's office of the Republic of Indonesia or other implementing regulations. A historical approach is taken to view and analyze the history of the development of village fund management in Indonesia, especially the history of the application of criminal penalties for village heads who abuse village funds in Indonesia and the history of laws and regulations related to criminal acts of corruption and village funds and the development of village governance.

4 Result and Discussion

4.1 The Village Concept in Regional Autonomy

The Indonesian village administration was ruled by Dutch colonial legislation from 1960 to December 1, 1979. Regarding the village of Praja, there was already a 1965 law that replaced the Dutch-made *inlandsche Gemeente Ordonnantie* (IGO) regulation. Although it was declared invalid by Law Number 6 of 1969, the law remained in effect until a new law that regulated villages was created [19]. Moh. On May 29, 1945, Yamin spoke about local governance at the BPUPKI session. He declared in the gathering that "Country, Village, and all Customary Law Associations which were renewed by way of rationalism and modern renewal, were made the base of the structure, between the top and the bottom part of the structure, formed the middle part as a local government to carry out internal affairs governance "pangreh praja" [20].

The village is the smallest existing legal community unit, and it has evolved along with the lives of Indonesians to become an integral part of the country's social structure.

A structuring and regulatory policy regarding villages is required, which is realized by the passage of Law Number 6 of 2014 concerning villages. This law serves as a means of State recognition of villages, particularly in clarifying village functions and authorities and strengthening the position of villages and village communities as development subjects. According to the Ministry of Finance, a village is a recognized territorially bound legal community unit with the power to control and manage government affairs and community interests based on 1. community initiatives; 2. origin rights; and 3. traditional rights, all of which are respected and recognized by the NKRI government system.

By enhancing the recognition of village positions, granting village-scale local authority, granting status and position to village officials who are not government officials, funding villages through the state budget, and balancing funds in the form of Village Fund Allocation (ADD), the legal politics of the village law aim to restore village management to the original concept of autonomy. The ability of the community to wield authority will surely provide a barrier when putting village rules into effect [21]. The village is now recognized by the central and regional governments as a partner in achieving the welfare of village communities. For a village to exist, community engagement in fostering prosperity must be evident, which calls for central and regional government officials to view the village as an essential component of the local government.

4.2 Misuse and corruption of village funds

There are 31 sectors, including those in natural resources, public services, governance, and social affairs, according to a mapping of suspected corruption cases done by Indonesia Corruption Watch (ICW) based on sectors prone to corruption [22]. ICW stated that when compared to other industries, the village fund sector is the one that contributes to corruption the most. As can be seen, 98 instances of corruption in 2018 cost the government up to IDR 37.2 billion. According to www.cnnindonesia.com, there were 454 corruption cases punished in 2018 in the village budget infrastructure sector.

According to Law Number 6 of 2014 Concerning Villages, the status and authority of the village are based on the principle of autonomy, which determines the nature of village independence. The principle of autonomy is also known as the principle of recognition and subsidiarity, and it accords the village's complete legal status as an entity with the power to make decisions at the local level [23].

According to Robert Klitgaard's theory, the concentration of power held by leaders, the degree of control they enjoy, and the absence of supervision catalyze corruption. Corruption practices, which were previously solely practiced at the center have now spread to regional administrations due to the shift in the governance structure from centralized to regional autonomy. This is consistent with Klitgaard's idea that corruption follows authority, necessitating strict oversight of the distribution of village funds [24]. The Robert Klitgaard-initiated theory is frequently referred to as CDMA Theory. This thesis contends that a lack of accountability coupled with monopoly and power factors leads to corruption.

According to the theory, establishing an overly expansive state-owned monopoly is the primary cause of corruption. Simply, the state is concerned with too many issues. The number of laws or regulations can also encourage fresh corruption; if there are too many, transparency is disregarded and not realized. The formulation of Robert Kaligaard's theory suggests that policies and decision-making spaces that are overly expansive may contribute to an increase in corruption. Ambiguity in the decision-making process results from uncontrolled decision space. This is due to the need for standardized rules, which makes decisions inconclusive. Corruption results from a lack of accountability. The benefits of doing so are seen as outweighing the hazards.

Law Number 6 of 2014 concerning Villages was passed on January 15, 2014, so this law significantly changed village governance. The importance of managing village funds properly is the focus of attention given the large amount of funds disbursed to villages. However, the relatively new and broad regulations and the varied characteristics of villages make them prone to being ridden by specific individual political interests, which leads to corruption at the regional level [25].

Law Number 6 of 2014 concerning Villages states that a Village is a legal community unit that has territorial boundaries that are authorized to regulate and manage its government, as well as the interests of the local community based on community initiatives, origin rights, and or traditional rights that are recognized and respected in the government system. The Village as a legal community unit illustrates that the Village is a legal subject. With a position as a legal subject, the Village has rights and obligations to the assets and resources owned by the Village. Therefore, with the presence of Village funds as one of the Village revenues, the determination of their use is the authority of the Village itself. Village authority is regulated based on legal rules stipulated by higher legislation than Village regulations.

Implementation of the Village Fund policy originating from the state revenue and expenditure budget as stipulated in the provisions, namely Article 72 paragraph (1) letter b and paragraph (2) of Law Number 6 of 2014 concerning Villages. In this case, the government has stipulated Government Regulation Number 60 of 2014 concerning Village Funds originating from the State Revenue and Expenditure Budget, which later underwent an amendment to Government Regulation Number 8 of 2016. The Village Law mandates that villages be managed in a democratic and socially just manner. The Village community democratically elects the Village Head and Village Consultative Body (BPD) members, who will then be responsible for managing the Village government. The village head is the leader of the village government, while the BPD is a balancing institution for the village head in regulating and administering community government affairs.

The Village Law also requires that during village meetings called by the BPD, strategic issues about the community must be considered and decided. The village head must be presented with the deliberation findings to develop village government policies. Thus, the Village Law requires the blending of representational democracy realized via the election of the Village Head—and consensus-deliberative democracy realized through the conducting of Village meetings to achieve the election of the BPD.

Top-down audits effectively minimize corruption in road construction projects in Indonesian communities, according to a study by Benjamin A. Olken. However, village-level community oversight only impacts as a defense against elite domination [26]. This is evident from the 600 villages' road building. Olken independently evaluates the project's actual cost to the project's cost estimate. Every material unit (cement, asphalt, etc.) is inspected. This comparison's findings show that there is a vast difference. According to calculations based on actual expenses and cost estimates from engineering professionals, each project has roughly 24 percent of the necessary money missing [27]. The two hypotheses above have established that local government corruption is easily possible. Hence oversight must be carried out to the highest standard. Openness, accountability, and monitoring must be realized to avoid and decrease corruption in the areas, particularly in the villages. Indonesia Corruption Watch offers advice on handling village donations to prevent corruption-related offenses.

Preventative measures include formal and informal supervision. Formal supervision can be carried out by making the most of the village fund task force, which the village ministry established to train assistants and village heads, as well as by the Ministry of Home Affairs strengthening the capacity of village officials to prevent corruption because of village officials' inability to manage the budget. On the other hand, coordinated activities between the government and civil society are required to coordinate advances in managing village funds, such as making village financial data transparent. The village community is involved in informal supervision; in this case, the Village Consultative Body (BPD) needs to maximize the absorption of community aspirations and invite the community to actively participate in village development, starting with mapping village needs and continuing through planning, management, and accountability stages.

The police and prosecutors should assume most of the tasks in order to ensure that there are no legal violations when managing village money because, second, the prosecution and deterrent effect carried out by the police, prosecutors, and KPK is limited. If village chiefs are found to have corrupted village money, administrative punishments must be used in addition to criminal ones, such as dismissal or termination.

Third, a complete assessment and improvement of the management and distribution of local money is required. The KPK suggests enhancing distribution, accountability mechanisms, and general oversight. The Ministry of Home Affairs is responsible for fostering and overseeing the financial management of village funds, the Ministry of Finance is responsible for channeling village funds, and the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration is responsible for using village funds, according to ICW, who noted that this is based on current regulations. Therefore, according to ICW, no one was to blame from upstream to downstream when village monies were compromised.

4.3 Effectiveness of Supervision of Village Funds

By enhancing government efficiency, effectiveness, accountability, and transparency to the public, the implementation of regional autonomy has given the regions the power to operate their territories independently. The federal government, regional govern-

ments, academics, etc., are focusing on managing and using village money. The government must coordinate between institutions or parties involved in managing villages and between law enforcement agencies to provide preventive and repressive efforts so that the apparatus avoids engaging in corrupt practices. It is feared that there will be village apparatus caught in corruption cases.

The effectiveness of the Regional Inspectorate in monitoring financial management in villages is still low, the distribution of public complaints is not managed correctly by all regions, and the scope of evaluation of the supervision carried out by sub-district heads is unclear, according to the KPK's research. These are the three potential issues it found regarding monitoring village funds. According to Johan Budi, there is a possible issue with human resources, specifically that assistant staff members may engage in corruption by preying on the incompetence of village authorities.

Corruption practices previously exclusively present at the center have now spread to regional governments due to the shift in the political structure from centralized to regional autonomy. To ensure that Kalitgaard's dictum distributes Village Funds, and that corruption follows power, extensive supervision is required. Of course, a tremendous deal of responsibility goes along with the size of the function that the Village has been given due to the Village Law and all its modifications. Therefore, to directly answer the community, the village administration must be able to apply the concepts of accountability and openness. The village government is required to submit several reports, one of which is a semesterly report to the Ministry of Finance on the actual usage of village finances.

The Village Head is responsible for managing village administration, carrying out village development, village community development, and empowering village communities, according to Law Number 6 of 2014 governing villages. Implementing governmental affairs and neighborhood interests is the role of village government. The village government occupies a vital role in the public sector since it is the one that is closest to the people [28]. Given his position of authority, the Village Head is charged with carrying out essential duties related to village administration. Village leaders are not "trapped in law violations such as harming the public interest, making decisions that benefit themselves, family members, and certain groups, abusing authority, rights, and duties," according to Article 29 of Law Number 6 of 2014.

This group does not include village chiefs, and the KPK does not have jurisdiction over it. Next, it is mentioned in Article 11 that "KPK can conduct investigations, investigations, and prosecutions of corruption offenses that concern the public, and incur state losses of at least IDR 1 billion. The Inspectorate, the District Attorney's Office, which also served as the law's enforcement agency, and the Regent, who served as the State's administrator, were all involved in the series that led to the KPK's arrest of the village chief in Pamengkasan. Accordingly, supervision by the KPK will be coordinated with the Ministry of Villages, Development of Disadvantaged Regions and Transmigration, the Ministry of Home Affairs, and the Financial and Development Supervisory Agency (BPKP). The KPK is a trigger mechanism to encourage efforts to eradicate corruption in every institution to be more effective and efficient.

KPK, an independent organization that fights corruption, has only dealt with one case: Agus Mulyadi's village fund corruption case in Dassok Village, Pamengkasan

Regency. Agus allegedly took part in bribes for "security" in the procurement case using money from the Dassok village. Because this concerned government representatives (Regents) and the judicial system (Prosecutors), the KPK acted directly on behalf of OTT in this matter. Due to the KPK's authority limitations in dealing with corruption, the KPK was unable to handle a significant number of cases involving village fund corruption. The KPK Law states in Article 11 that "in carrying out the tasks referred to in Article 6 letter C, the KPK has the authority to conduct investigations, investigations, and prosecution of corruption crimes involving law enforcement officials, state administrators, and other people who have anything to do with criminal acts of corruption carried out by law enforcement officials or state administrators."

Community empowerment's importance in using village finances should be noticed. The village government must carry out accountability as a financial manager for the beneficiary community or target group and an actor or player in development administration. Thanks to this accountable premise, the village government's performance and activities may be accounted for. As a result, each time an activity that uses the budget is carried out, an accurate accounting must be made.

The third is budget discipline and order. Budget discipline should be a priority for village financial management. To maintain orderly village finances and budget discipline, the village's overall budget must be constantly followed, and it is also required to document the usage of funds by financial accounting rules. The management of Village funds must be done in the correct quantity, on time, and according to the guidelines outlined in the Regulation of the Village Minister of PDPT Number 113 to achieve orderly Village financial governance and budget discipline. Financial records are kept to prevent irregularities and improve the professionalism of the management of village money.

One of the duties of the village government is to deliver public services. Therefore, to improve efficiency, effectiveness, transparency, and accountability in the management of the state, information and communication technology must be used in government activities. One of the existing categories of public services is administrative services. The Republic of Indonesia Law No. 25 of 2009 on Public Services, which emphasizes that the government must provide both central and regional public services to the population, makes this requirement [29]. The decentralization of village government during this time has given public institutions the power and responsibility to deliver transparent, effective, efficient, and responsible public services [30].

Layne, Lee, Chandler, and Emanuels' description of the e-government model may be applied to enhance public services in villages. Creating a village website is the first step in developing e-government to enable the community to access information and services for village government offices. The village website is one of the strategies for implementing e-government systematically through realistic and measurable stages. The mandate in Law Number 6 of 2014 concerning villages requires the village government to have a village Information system, so the Rural Information and Administration System Application (SIAP) is an application intended for Administration services in the Village government. The following categories comprise village information and administration systems [31]: The institutional sector with services geared towards

the public. Public complaints, business and investment, publications, general and governmental information, the Village population statistics system, and the Village correspondence system are some of the services that must be included in this subject's population data system. Second, the institutional sector focused on business. Village potential is one of the many services that must be included in the system for this field. Third is the institutional sector, with services geared towards business. The financial system and the data management system for the village apparatus are two services that must be included in the system for this field.

Advances in technology and information are used as a tool for community supervision of village governance. Information technology is employed as a means of supporting good governance. The size of the Internet network can help with governance and transparency relationships, and the public can easily access and receive data that is simultaneously available through the Internet network. In this instance, the government has given each village resources and software for the Village Information System (SID). This SID was established for the community to improve technologically and increase participation in managing village funds. The growth of rural and village areas depends on the village information system. The village government manages the government through the Village Information System. SID is a project by CRI in 2009 to create a platform for community and village leaders to engage in democratic village development. This program is intended to make it easier for the village government and its citizens to document village-owned data.

5 Conclusion

The KPK's participation in combating corruption is unquestionably necessary, given the numerous village fund corruption instances and the lack of control exercised by relevant agencies. The KPK takes part in both taking action against corruption offenses against the Village Fund and contributing to the form of prevention. Information and communication technology advancements must be leveraged for the state's benefit as time goes on. The government provides the community, particularly in villages, with a facility called "optimizing E-Governance" to access village information as a means of government accountability and openness to the community. Society will gain from advancing science and technology because people can access new technology and keep up with changes. E-governance is implemented to help the community speed up the service delivery process and achieve public accountability, effectiveness, efficiency, and openness.

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