

Effective Strategies for Corruption Prevention at The Village Level: Building Clean and Transparent Governance

ABSTRACT

Corruption at the village level poses a significant challenge that can hinder local development and community welfare. This article discusses effective strategies to prevent corruption in villages by focusing on strengthening leadership integrity, anti-corruption education, community participation, and implementing transparency and accountability in village financial management. Additionally, oversight by district inspectorates is identified as a crucial element in ensuring regulatory compliance. Through this comprehensive approach, it is hoped to establish clean and transparent village governance and enhance public trust in village administrations.

Keywords: Village Corruption, Governance, Transparency, Accountability, Community Participation

INTRODUCTION

Corruption at the village level is a profound and complex problem, with direct impacts on the development and well-being of local communities. Corruption in villages, particularly in the management of village funds, hinders the utilization of public resources for sustainable development. As the central government increases the allocation of village funds as part of fiscal decentralization, the management of these funds requires good governance. This is crucial not only to prevent leakage but also to ensure they are used effectively for the welfare of the community. Therefore, preventing corruption at the village level requires a comprehensive strategy, involving the implementation of clean, transparent, and accountable governance.

An effective strategy for preventing corruption in villages must begin with the development of a good governance system. The implementation of an

effective internal control system is key to minimizing the risk of corruption. Dinia, Rosyid, and CA (2022) indicate that one effective tool in preventing corruption is a whistleblowing system. This system allows anonymous reporting of irregularities or corruption by individuals who are aware of violations. When a whistleblowing system is implemented properly, accompanied by strict oversight and a control environment, corruption can be minimized. The study also highlights the importance of ethical behavior, which must be instilled at all levels of village government as a moderating factor in preventing corruption.

In addition to the whistleblowing system, active community participation also plays a key role in preventing corruption. In the context of village fund management, the community has the right to know how these funds are used. Community participation in budget oversight can narrow the gap for individuals seeking to misuse funds. Research by Sushanty et al. (2023) shows that community involvement in the village financial management process, including planning and oversight, plays a crucial role in minimizing the potential for corruption. Strict community oversight, coupled with transparency in financial reporting, can narrow the scope for corruption.

Furthermore, accountability and transparency are two fundamental principles in preventing corruption at the village level. Accountability requires village leaders to be accountable for every decision and action taken regarding the management of village funds. Mais and Palindri (2020) emphasize the importance of implementing the principle of accountability in managing village finances. With proper accountability, every expenditure of village funds must be clearly and in detail accounted for, both to the community and the central government. Furthermore, transparency in village financial reporting ensures that information regarding budget use is openly available to the public. This not only increases public trust in the village government but also strengthens social control over budget management.

Transparency and accountability not only impact financial management but also play a role in creating clean and accountable governance. Ngakil and Kaukab (2020) emphasize that without transparency in the reporting and use of village budgets, the community lacks adequate access to evaluate the

performance of the village government. Consequently, the opportunity for abuse of authority and corruption increases. With proper transparency, the community can directly oversee every process of village budget management, from planning to budget implementation. Therefore, village governments need to establish transparent reporting mechanisms and involve the community in decision-making processes related to village financial management.

Similarly, effective oversight is also a crucial component in preventing corruption at the village level. Internal and external oversight of village fund management must be conducted regularly and independently. In this regard, oversight institutions such as the Village Consultative Body (BPD) and regional inspectorates play a crucial role in overseeing the use of village funds. Andriyansyah (2021) highlighted the crucial role of the BPD in ensuring the implementation of the national strategy for preventing corruption at the village level. The BPD, as representatives of the village community, has an oversight function oversight of village government policies and budget allocations. With strict and independent oversight, irregularities in the use of village funds can be minimized, allowing these funds to be used more effectively for planned development programs.

However, corruption prevention strategies at the village level extend beyond strengthening oversight and implementing good governance systems. Anti-corruption education also needs to be introduced to village officials. Taufik and Nurwahidah (2023) emphasize the importance of anti-corruption education as a sustainable corruption prevention effort. This education aims to increase village officials' understanding of the dangers and negative impacts of corruption, as well as to instill values of integrity in public financial management. With sound anti-corruption education, it is hoped that village officials will have a higher awareness of maintaining integrity and transparency in village financial management.

Furthermore, to improve village governance, it is crucial to strengthen the capacity and competence of village officials. Ali and Saputra (2020) show that public services in villages can improve significantly with effective and professional management. When village officials are trained to manage finances

and development programs effectively, the opportunity for corruption is reduced. This capacity building can be achieved through ongoing training and coaching, focusing on budget management, development planning, and budget oversight.

Preventing corruption at the village level is a shared responsibility between the village government, the community, and oversight institutions. To achieve clean and transparent governance, strict implementation of accountability and transparency principles, active community participation in oversight, and strengthened internal and external oversight are necessary. Furthermore, anti-corruption education and capacity building of village officials are essential components of a sustainable corruption prevention strategy. Thus, it is hoped that village funds can be managed more effectively, so that they can be used to improve community welfare and encourage sustainable development in rural areas.

RESEARCH METHODS

The research method used in this article is a desk study, which involves collecting and analyzing literature related to corruption prevention strategies at the village level. This desk study was chosen because it allows researchers to examine a variety of relevant written sources, such as academic journals, books, research reports, and articles covering similar topics. Through this approach, researchers can gain in-depth insights into best practices and challenges in preventing corruption in the village environment.

The data collection process began with a literature search using keywords related to corruption, village governance, transparency, accountability, and community participation. The selected sources include recent and relevant research that provides a comprehensive overview of the conditions and efforts to prevent corruption at the village level. In this regard, studies by Dinia et al. (2022) and Sushanty et al. (2023) serve as important references because they offer

empirical insights into the implementation of control systems and community participation in preventing corruption.

Data analysis was conducted by identifying key themes from the collected literature. These themes include the integrity of village leadership, anti-corruption education for village officials, the role of oversight by the inspectorate, and the importance of transparency and accountability in village financial management. By integrating findings from various sources, this study seeks to develop a comprehensive strategy that can be implemented to build clean and transparent village governance. This desk-based approach not only provides a strong theoretical foundation but also offers practical recommendations based on empirical evidence from various local contexts.

RESULT AND DISCUSSION

Village Leadership Integrity

Village leadership integrity is a key element in preventing corruption at the local level. Village leaders with integrity not only have a moral responsibility to carry out their duties honestly but also have the ability to foster a transparent and accountable organizational culture. According to Dinia et al. (2022), this integrity must be supported by an effective whistleblowing system. A whistleblowing system allows the community or village employees to report acts of corruption anonymously, without fear of negative consequences. Implementing this system can strengthen the control environment, where any violations or indications of corruption can be identified early. Community oversight and support for a transparent system are key to preventing corrupt practices that can harm the village.

In this context, clean and integrated village leadership plays a significant role in building better governance. Village leaders who are transparent in managing village funds can build community trust. With high integrity, village leaders can reject all forms of abuse of authority and corruption that may occur in village budget management (Hasan, 2018).

Anti-Corruption Education for Village Officials

One effective approach to preventing corruption at the village level is through anti-corruption education for village officials. This education not only raises awareness of the negative impacts of corruption but also equips village officials with the knowledge and skills needed to detect and prevent corruption. Taufik and Nurwahidah (2023) emphasize the importance of continuing education that can shape ethical behavior and strengthen the integrity of individual village officials. With anti-corruption education, village officials will better understand how to identify potential corruption, report it, and adopt effective preventative measures.

Anti-corruption education should also include training on transparent and accountable financial management. Through a comprehensive education program, village officials will become more aware of their moral and professional responsibilities in managing village funds properly. This will create a system that is more responsive and resilient to the threat of corruption. Hasan et al. (2024) emphasize the urgency of anti-corruption education in building the character of the nation's youth, which also has a positive impact on the integrity of village officials.

Community Participation in Village Fund Management

Increased community participation in village fund management also has a significant impact on corruption prevention efforts. Community participation provides direct oversight of village budget use and ensures that it is used according to local community needs. Sushanty et al. (2023) emphasized that community involvement in the planning and monitoring of village funds can increase transparency and accountability in village financial management.

Involving the community in various stages of village fund management creates a strong social control mechanism. This participation allows the community to critique and monitor ongoing village projects, ensuring that there is no misuse or diversion of funds for personal gain. Furthermore, active community participation can also drive transparency, encouraging village officials to work more openly and honestly.

Transparency and Accountability in Village Financial Management

Transparency and accountability are fundamental principles that must be upheld by village governments to prevent corruption. According to Mais and Palindri (2020), implementing transparency in village financial management will increase public trust in the village government. Furthermore, accountability at every stage of village fund management allows every party involved to be held accountable for their actions and decisions.

Transparency includes providing clear and open information regarding the use of village funds to the public. This includes regular and detailed disclosure of financial reports and public access to budget information. Ngakil and Kaukab (2020) state that accountability encompasses not only reporting but also objective evaluation and assessment mechanisms for fund management performance. Thus, every party involved in village fund management, from village officials to external supervisors, can be held accountable for every expenditure.

Effective implementation of transparency and accountability will reduce opportunities for corruption, as every action will be monitored and assessed by the community and relevant institutions. This good governance also allows for timely evaluations, so that abusers can be held accountable.

Participation in the National Corruption Prevention Strategy

Village participation in the National Corruption Prevention Strategy (Stranas PK) is also key to preventing corruption. Andriyansyah (2021) emphasized that the implementation of Stranas PK at the village level must involve the participation of the community and other stakeholders. This program focuses not only on corruption prevention at the central level but also at the regional level, including villages.

Villages, as entities that manage large amounts of public funds, play a crucial role in ensuring the success of Stranas PK. Through this program, villages are expected to adopt various corruption prevention strategies that have proven effective at the national level. These include strengthening oversight mechanisms, increasing transparency in village fund management, and active community participation in every financial management process.

Corruption prevention at the village level requires a holistic and comprehensive approach. The combination of village leadership integrity, anti-corruption education for village officials, active community participation, transparency, accountability, oversight by the inspectorate, and the implementation of the national corruption prevention strategy all support the development of clean and transparent governance in villages. With consistent and sustainable implementation, these strategies will be able to reduce corruption at the village level and ensure better use of village funds for the benefit of the community.

The government and communities must continue to work together to strengthen clean village governance. This will create a more just and prosperous environment for all parties involved.

CONCLUSION

Preventing corruption at the village level is a crucial step in ensuring sustainable development and improving community welfare. By implementing effective strategies, such as strengthening leadership integrity, improving anti-corruption education, and encouraging active community participation, villages can build cleaner and more transparent governance. Each element of this strategy complements each other and must be implemented consistently to achieve optimal results.

Transparency and accountability in village financial management are also essential foundations for preventing corrupt practices. By ensuring that all fund management processes are conducted openly and responsibly, public trust in the village government can be strengthened. Furthermore, strict oversight by the district inspectorate will ensure that existing regulations and procedures are strictly adhered to.

Success in building clean village governance depends not only on the strategies implemented but also on the commitment of all relevant parties. Village governments, communities, and oversight institutions must work together to create a conducive environment for corruption prevention. With these

joint efforts, it is hoped that villages throughout Indonesia can become examples of effective and corruption-free governance.

REFERENCES

- Ali, K., & Saputra, A. (2020). Tata Kelola Pemerintahan Desa Terhadap Peningkatan Pelayanan Publik Di Desa Pematang Johar. *Warta Dharmawangsa*, 14(4),602-614.
<https://jurnal.dharmawangsa.ac.id/index.php/juwarta/article/download/891/825>
- Andriyansyah, F. (2021). Partisipasi masyarakat dalam pelaksanaan strategi nasional pencegahan korupsi (Stranas PK). *Yurispruden: Jurnal Fakultas Hukum Universitas Islam Malang*, 4(2), 128-143.
<https://riset.unisma.ac.id/index.php/yur/article/view/10977>
- Dinia, K. N., Rosyid, A., & CA, M. S. (2022). Whistleblowing System dan Lingkungan Pengendalian Dalam Pencegahan Korupsi Dana Desa (Dimoderasi Perilaku Etis). *Jurnal Akuntansi dan Audit Syariah*, 3(2), 99-112. <https://e-journal.uingusdur.ac.id/JAAiS/article/view/384>
- Hajar, S., Ali, K., Saputra, A., Hajar, S., Ali, K., & Saputra, A. (2021). Optimalisasi Pelayanan Publik dalam Tata Kelola Pemerintahan Desa di Desa Pematang Johar. *Jurnal Ilmiah Muqoddimah: Jurnal Ilmu Sosial, Politik dan Hummanioramaniora*,6(1),136-142.
<https://www.academia.edu/download/97990203/pdf.pdf>
- Hartono, B., & Hasan, Z. (2021). Implementasi Pertanggung Jawaban Pelaku Tindak Pidana Korupsi Dalam Penyalah Gunaan Anggaran Pendahuluan Dan Belanja Kampung (Apbk) Yang Dilakukan Oleh Oknum Mantan Kepala Kampung Menanga Jaya (Studi Kasus Nomor: 13/Pid. Sus-Tpk/2020/Pn. Tjk). *IBLAM Law Review*,1(3),1-21.
<https://ejurnal.iblam.ac.id/IRL/index.php/ILR/article/view/24>

- Hasan, Z. (2018). Implikasi pengembalian keuangan negara terhadap putusan hakim dalam perkara tindak pidana korupsi dana bantuan program nasional pembangunan masyarakat mandiri pedesaan di provinsi lampung. *Keadilan progresif*, 9(2), 135-144.
- Hasan, Z., Qunaifi, A., Andika, A. P., Pratama, D. D., & Mindari, S. (2024). Urgensi Pendidikan Anti Korupsi Dalam Membangun Karakter Anak Bangsa. *Journal of Accounting Law Communication and Technology*, 1(2), 308-315.
<http://rayyanjournal.com/index.php/JALAKOTEK/article/view/2368>
- Mais, R. G., & Palindri, L. (2020). Penerapan prinsip akuntabilitas dan transparansi dalam mengelola keuangan desa. *Jurnal Akuntansi Dan Governance*, 1(1), 57-66.
<https://jurnal.umj.ac.id/index.php/JAGo/article/view/6975>
- Ngakil, I., & Kaukab, M. E. (2020). Transparansi dan akuntabilitas pengelolaan keuangan desa di kabupaten wonosobo. *Journal of Economic, Management, Accounting and Technology*, 3(2), 92-107.
<https://ojs.unsiq.ac.id/index.php/jematech/article/view/1283>
- Sushanty, V. R., Efrianto, G., Pramukty, R., Arfian, A., Irianto, H., & Rudiansyah, B. (2023). Pencegahan Korupsi Dana Desa (Studi Pada Kantor Desa Sekarwangi Kecamatan Cibadak Kabupaten Sukabumi Jawa Barat). *Jurnal Kajian Ilmiah*, 23(4), 317-324.
<https://ejurnal.ubharajaya.ac.id/index.php/JKI/article/view/1567>
- Taufik, T., & Nurwahidah, N. (2023). Urgensi Pendidikan Anti Korupsi Bagi Perangkat Desa Sebagai Strategi Pencegahan Korupsi. *JPIIn: Jurnal Pendidik Indonesia*, 6(1), 1-17.
<https://intancendekia.org/jurnal/index.php/JPIIn/article/view/479>