

EFFECTIVE STRATEGIES FOR PREVENTING BRIBERY ON VILLAGE FUND MANAGEMENT IN PANDEGLANG REGENCY

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ABSTRACT

This study aims to elaborate an effective strategy for preventing bribery in managing Village Funds in Pandeglang Regency. The method of bribery in managing the Village Fund occurs when the bribe giver provides remuneration to the Village Government apparatus and manages village finances. The results of the study indicate that the practice of bribery in the management of village funds still needs to be discovered, so prevention is needed. This study uses an explanatory qualitative approach with in-depth interviews with five village heads in Pandeglang Regency. This study states that the competence of human resources of Village Government officials is the main obstacle to strengthening internal control. This study also says that supporting integrity, transparency, and accountability for Village Government officials is an effective strategy for managing Village Funds in Pandeglang Regency, Banten.

Keywords: Effective Strategy; Bribery Prevention; Village Fund

ABSTRAK

Penelitian ini bertujuan mengelaborasi strategi efektif bagi upaya pencegahan praktik suap pada pengelolaan Dana Desa di Kabupaten Pandeglang. Praktik suap dalam pengelolaan Dana Desa terjadi saat pemberi suap memberikan balas jasa kepada aparatur Pemerintahan Desa yang mengelola keuangan desa. Hasil penelitian menunjukkan bahwa praktik suap dalam pengelolaan Dana Desa masih sulit untuk terdeteksi sehingga diperlukan pencegahan. Penelitian ini menggunakan pendekatan kualitatif eksplanatoris dengan teknik wawancara mendalam terhadap lima Kepala Desa di Kabupaten Pandeglang. Penelitian ini menyatakan bahwa kompetensi sumber daya manusia para aparatur Pemerintahan Desa menjadi kendala utama dalam penguatan pengendalian internal. Penelitian ini juga menyatakan bahwa penguatan aspek integritas, transparansi dan akuntabilitas bagi para aparatur Pemerintahan Desa menjadi strategi efektif bagi pengelolaan Dana Desa di Kabupaten Pandeglang, Banten.

Kata Kunci : Strategi Efektif; Pencegahan Suap; Dana Desa
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INTRODUCTION

Data from Indonesia Corruption Watch states that the Village Fund budget is one of the most vulnerable sources of funds for corruption (Guritno, 2021). The data confirm that the village government became Indonesia's largest corruption perpetrator institution in the first half. With details of 62 corruption cases involving 61 village heads and 24 village government officials (Pertana, 2021). The identification confirms that the corrupt practice of bribery, which is part of the fraud, has penetrated areas (Ash-shidiqqi & Wibisono, 2018). It should be noted that fraud can be interpreted as a form of fraud because it has elements of deviation and intentional unlawful acts. However, several villages try to prevent fraudulent practices by improving the quality of human resources and prioritizing internal control to manage village finances properly. However, this is not guaranteed because there is still a weak organizational commitment which can be a loophole for fraud practices (Wulandari, 2021). Moreover, in the digital era, bribery, part of the fraud, often occurs with a variety of modus operandi that is increasingly varied (Daurrohmah & Urumsah, 2022). It must be anticipated immediately through various practical and comprehensive tactical measures.

However, the practice of fraud is not only influenced by the lack of competence and quality of human resources of village government officials but is influenced by other factors. The intentions of a Village Head cause some cases of bribery and corruption practices that occur in village governments and the incomprehension of village heads regarding laws and regulations (Djasuli, 2022). It includes the need for knowledge of the village community and government officials about fraudulent practices, such as bribery and corruption (Anisah & Falikhatun, 2021). The study aims to elaborate on managing village funds in Pandeglang Regency, Banten. The status of Pandeglang Regency is no longer a disadvantaged area (Nazmudin, 2019). In addition, Pandeglang Regency is one of the areas very close to DKI Jakarta, so that it can develop faster. Another factor is that Pandeglang Regency has the worst village fund management because of many fraudulent practices (Ridho, 2021).

The critical question is, how does the village government apparatus take strategic steps to prevent fraudulent practices in managing the Village Fund? It should be noted that several villages have tried to suppress the misappropriation of Village Funds in Pandeglang Regency through prevention, enforcement, and education efforts among village government officials. It includes encouraging village communities' active participation in participatory supervision of village fund management. However, public supervision has yet to run optimally due to the lack of public knowledge of the Village Fund, even though the digital era can make it easier for the public to participate in public supervision, primarily through social media (Arianto, 2020).

However, several villages try to prevent fraudulent practices by improving the quality of human resources and prioritizing internal control to manage village finances properly. However, this is not guaranteed because there is still a weak organizational commitment which can be a loophole for fraud practices (Wulandari, 2021). Moreover, in the digital era, bribery, part of the fraud, often occurs with a variety of modus operandi that is increasingly varied (Daurrohmah & Urumsah, 2022). It must be anticipated immediately through various practical and comprehensive tactical measures.

What about the practice of bribery? The practice of bribery is part of the fraud group and is one type of fraud that is difficult to detect. The parties often work together to enjoy benefits (mutualism symbiosis). Bribery involves many people and is networked, so prevention efforts also require strategic and practical steps.

Furthermore, bribery, which is part of the fraud, is deeply rooted and cultivated in Indonesia. It is because the community culture still prioritizes the tradition of repayment as a form of respect. As a result, the practice of bribery is often carried out by project recipients to repay the party managing finances. However, the practice of bribery, if it continues to develop, can be a severe threat to the sustainability of rural communities because it has a negative impact on the welfare of rural communities and the future of state development planning. In other words, if bribery is increasingly allowed and institutionalized in the rural sphere, it can automatically open up new spaces for more extraordinary fraud practices. These larger practices include abuse of authority or conflict of interest, illegal gratuities, to economic extortion (Karyono, 2013). Moreover, many findings say there needs to be more evenly distributed competence and quality of human resources for village heads and government officials managing Village Funds in Indonesia (Purnamawati & Adnyani, 2019; Sujatnika & Sulindawati, 2022). The lack of competence of village government officials makes the ability to manage and control the internal finances of the Village Fund very weak (Widyatama et al., 2017).

This symptom makes the principle of internal control in financial governance, including managing village funds, fail to run optimally (Mulyani & Akbar, 2020). This loophole allows village government officials to carry out various fraudulent practices such as corruption, bribery, illegal levies, and other actions. Thus, various practical strategic steps are needed to prevent fraud practices, especially bribery, in managing village funds in the Pandeglang Regency. Thus, many say that the allocation of village funds has not significantly impacted the Indonesian people's economy (Handayani & Badrudin, 2019). Several things, such as mistargeted programs and massive fraud practices at the rural level, can cause this.

Therefore, aspects of strengthening public accountability are needed that can be categorized into several dimensions: legal and honesty, managerial accountability, program accountability, police accountability, and financial accountability (Habibi & Nugroho, 2018). However, the main area for improvement in monitoring the use of village funds is the solid feudalistic culture based on sociological conditions in rural areas (Muryanto et al., 2020). In addition, there are also tactical steps through fertilizing individual morality, which can prevent fraud, including efforts to strengthen individual morality such as faith, piety, gratitude, patience, and self-righteousness (Wijayanti & Hanafi, 2018). Finally, there is a prevention process by increasing public participation in preventing corruption by providing access to adequate village program and budget information, public awareness to participate, and communication with village officials (Zakariya, 2020).

Even Village Governments have implemented the preparation of e-budgeting to help the efficiency of village funds, starting from the planning process, budgeting to budget control to be faster. They can reduce costs incurred by the Balesari Village Government (Setyawan et al., 2017). The strategy to prevent fraudulent practices in village fund management is to streamline the role of early detection and whistleblowing facilities (Pamungkas et al., 2020). In addition, increasing the competence of village officials, individual morality, internal control systems, and whistleblowing systems affect the prevention of fraud in village fund management (Wahyudi et al., 2021). A joint commitment is still needed to strengthen self-awareness of fraud in managing Village Funds (Rosifa & Supriatna, 2022).

Various strategic steps in preventing bribery practices in managing village funds can contribute to building and empowering villages. Various measures to prevent

fraudulent practices that can be applied, are using e-budgeting in village finances and increasing the competence of human resources managers and village financial assistants (Seputro et al., 2017). It will be able to prevent potential fraud as carried out by Karang Tengah Village in the management of village funds because through the implementation of anti-fraud strategies (Poima & Hapsari, 2020). Thus, strengthening community participation can create one aspect of preventing bribery in the Pandeglang Regency. Although the supervision and control at the rural level have been running well, there are still areas for improvement related to supervision due to the weak quality of human resources (Anisah & Falikhatun, 2021). That is, corrupt practices live in rural communities, so it is time for the prevention of bribery corruption to be further improved and innovative with a sound internal control system and inherent and sustainable supervision (Handoyo et al., 2021).

Thus, several previous studies explained that there are still many weak points in village governance even though the process for preventing fraud has been appropriately pursued. If preventive governance is not strengthened, it is feared that it will create fraud practices in the village government. However, previous research has only elaborated on the practice of fraud and not specifically on the practice of bribery in financial governance in the village government. So this is what distinguishes this research from previous research. Therefore, this study wants to know how effective strategies prevent bribery practices in managing Village Funds in Pandeglang Regency. Meanwhile, the limitations and implications in this study only focus on strategies to prevent bribery practices in managing village funds.

METHOD

In elaborating on the research topic, the author uses an explanatory qualitative approach by analyzing all information related to bribery prevention in managing the Village Fund. The data collection technique in this study was through in-depth interviews with several Informants who were village heads in Pandeglang Regency, Banten Province. The Informants were selected based on purposive sampling techniques with the category of village governments that successfully managed the Village Fund. This data was obtained from the Village Community Empowerment Office (Dinas Pemberdayaan Masyarakat Desa/DPMD) of Pandeglang Regency. The Informants were village heads in Pandeglang Regency, namely Cadasari village government, Mandalawangi village government, Koroncong village government, Banjar village government, and Cimanuk village government. The Informants were then categorized as informants A, B, C, D, and E (see Table 1).

Table 1. Research Informants in Pandeglang District

No	Village	Regency	Position	Informant Category
1	Cadasari	Cadasari	Village Head	Informant A
2	Koroncong	Koroncong	Village Head	Informant B
3	Banjar	Banjar	Village Secretary	Informant C
4	Cimanuk	Cimanuk	Village Head	Informant D
5	Mandalawangi	Mandalawangi	Village Head	Informant E

In this study, in-depth interviews were implemented using semi-structured interview techniques to obtain various information on effective strategies for preventing bribery in managing village funds. In addition, this research is also strengthened by various direct observation techniques and literature such as journals, local government websites, and online media. As for the analysis of interview data, this study used the NVivo 12 Plus application, which divided the research data into

categories and subcategories. The selection of categories and subcategories based on theory uses two stages, namely inductive and deductive techniques. Inductive analysis elaborates on the stages of research, themes, sub-themes of variables, and several other supporting factors. At the same time, the deductive analysis aims to compare the conceptual framework from the beginning of the study with the conceptual framework of the research results. Thus, through the analysis of NVivo 12 Plus, various subcategory findings can be mapped based on key Informants' interview results.

The stages of the research include (1) Mapping and analysis of the primary literature according to the research topic. (2) Writing literature-based interview directions. (3) Grouping (coding) based on the categories of problems and the patterns of answers found. (4) Making a mapping of problem categories and answer patterns from Informants to discover the visualization of problem categories and answer patterns. (5) The final stage in the study is concluding. This study was concluded by formulating the final results of the research findings obtained from the in-depth interview process and confirming the theory used. Thus, the conclusion of this research topic consists of a summary of what was studied, the results obtained, and the research benefits. The research design is illustrated in Figure 1.

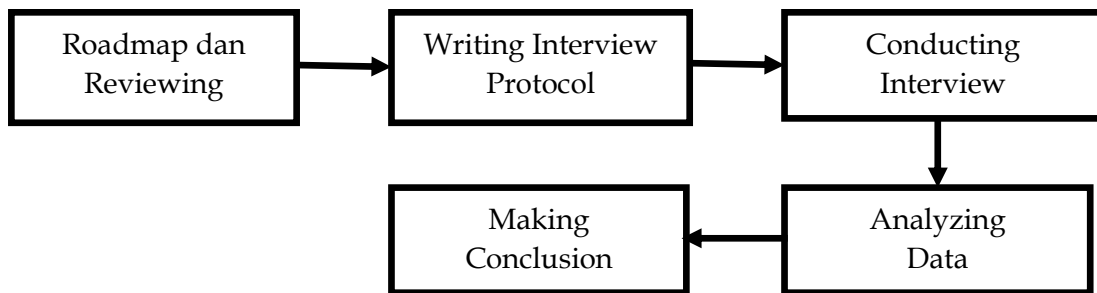


Figure 1. Research Design

RESULT AND DISCUSSION

Mapping of Village Fund Fraud Cases in Pandeglang Regency

In the context of village governance in Pandeglang Regency, there are still many fraud practices since the rollout of village funds. The status of villages in the Pandeglang Regency area dramatically influences it. Since 2014, it has been shown that out of 326 villages in Pandeglang Regency, as many as 214 villages are included in the category of underdeveloped villages. Meanwhile, in 2016 the number of underdeveloped villages in Pandeglang Regency fell to 149 villages, or a decrease of 66 villages compared to 2014 (Ridho, 2017). In other words, the status of the village will undoubtedly be very influential in village governance. The lack of various aspects supporting village governance, such as human resource competence, integrity, transparency, and public accountability, turned out to have an impact on opportunities for fraudulent practices (fraud) in managing village funds.

Throughout 2019, it is known that there are four Village Heads in Pandeglang Regency involved in the alleged misappropriation of village fund allocations (Alokasi Dana Desa/ADD) and village funds (Abdullah, 2019). Based on data from the Community Empowerment Service and Village Government of Pandeglang Regency (DPMPD) of Pandeglang Regency in 2022 and observations via online media in Banten, three village heads were identified, namely the Head of Pari Village, Mandalawangi District, the Head of Sindangresmi Village, Sindangresmi District, and the Head of Ciandur Village, Saketi District.

The three village heads are the Head of Pari Village, Mandalawangi District, the Head of Sindangresmi Village, Sindangresmi District, and the Head of Ciandur Village, Saketi District. The Village heads are suspects in the ADD and DD corruption cases for the fiscal year 2016 after the investigation. The mode of the perpetrators is related mainly to the forgery of blank notes for several activities. Then there is also the mark-up mode of various financing of several projects. It is known for fraudulent practices carried out by the Head of Sindangresmi Village worth 471 million, then the Head of Ciandur Village, who has harmed state finances up to 416 million. At the same time, the Head of Pari Village, Mandalawangi District, is suspected of having harmed state finances worth Rp. 311 million (Prasetya, 2019).

Although Pandeglang Regency has been revoked as a disadvantaged area by the Ministry of Villages of PDT through letter 79 of 2019, regarding the determination of Disadvantaged Region Districts that were determined in 2015-2019, fraud practices are increasingly massive. It can be traced from the misappropriation of Village Funds carried out by the former Head of Senangsari Village, Pagelaran District, Pandeglang Regency. In this case, the Village Head allegedly only disbursed part of the village fund allocation and village fund for the fiscal year 2017. As a result, this practice has cost the country approximately IDR 500 million. Another fraudulent practice in managing village funds in Pandeglang Regency can be seen in the corrupt actions carried out by the former Head of Sodong Village, Saketi District, in collaboration with the Sodong Village Finance Kaur cost the state finances 418 million.

The model reduces the specifications of physical infrastructure development in villages (Habibie, 2021). In addition, by not distributing some allocations of funds for community activities that have been budgeted in the village fund budget submission. In the case of Sodong Village, the Village Head received a village fund in 2019 with a total budget of Rp. 772 million. Some of these facts explain that some fraudulent practices in managing the Village Fund occurred due to the motive of conspiracy or cooperation between the two parties. So the motive is the practice of bribery because there has been an element of mutual agreement between the two parties to make a profit.

Competence of Village Government Apparatus

In the institutional governance of village government, the competence of human resources of village government officials is the main thing (Badrudin et al., 2021). It is because the competence aspect of human resources is an individual's ability related to knowledge, skills, and personality characteristics. This ability directly affects performance so that it can achieve the goals achieved (Venn et al., 2022). That way, competence is a combination of knowledge, skills, and attributes of a person's personality so that it can improve performance and contribute to the success of an entity. Competence can also be each individual's workability, including aspects of knowledge, skills, and work attitudes that follow standards (Wong, 2020).

Thus, in governance, competence is essential for a village head of government, including for village government officials. Through competence, village governance can be organized according to established standards and regulations (Pandey & Suri, 2020). In the context of village institutional governance, the stages of competence of human resources of village government officials can be traced from an understanding of the 2014 Village Law, institutional management, to an understanding of village financial governance (Hariyani & Sudrajat, 2017). Thus, the competence of village government officials is the primary key to building a village government institution that can prioritize transparency and public accountability later (Budiana et al., 2019).

In the context of village government in Pandeglang Regency, it is known that the level of competence of village government officials is still the main problem. The fundamental problem is the level of education of village government officials who still need to meet the standards and are unevenly distributed between one village and another. Education is a very influential aspect of the institution of village government. The inequality of education owned by village government officials has made village governance in Pandeglang Regency uneven. So many find that a village's institutional management differs from other villages. Of the five villages included in this study, it is known that the average village government apparatus received a high school education. There is only 1 Village Head who received a Bachelor's degree in Strata-1; the rest of the Village Heads needs to become more familiar with higher education. It was confirmed by the statement of Informant A, who is one of the Heads in Pandeglang Regency below.

"Especially for this village, the average education of the village government officials here is uneven, so there are still many who do not have competence in their fields. For example, those who take care of the field of finance are only high school graduates and not accounting graduates. The impact is indeed difficult in regulating financial governance. Fortunately, there is currently a Village Financial System, so it is just a matter of operating it. For other competencies, many village government officials do not understand the Village Law of 2014." (Informant A)

The uneven education of village government officials will affect institutional management at the rural level, village financial governance, and the governance of Village-Owned Enterprises (Badan Usaha Milik Desa/BUMDesa). Of the five villages in Pandeglang Regency, it is known that BUMDesa has not run well, and there are even villages that have yet to dare to include capital for managing BUMDesa. The main reason is the need for more competent government officials caring for BUMDesa. So for the first period, some villages only focused on infrastructure development and only planned for the second. It means that if the Village Head is re-elected, it will focus on developing the quality of human resources. It means that the desire to improve village government officials' competence is minimal because financial factors are the main obstacle for most villages.

Success in managing BUMDesa can prove that the village government's institutional management has been running well. In addition, the successful management of BUMDesa will significantly impact the welfare and empowerment of rural communities. As for Pandeglang Regency, it is known that several village governments have been able to manage BUMDesa well, but some still need help building BUMDesa governance. Therefore, every village government in Pandeglang Regency must be able to manage BUMDesa well so that it can be helpful and make a real contribution to rural communities. It is as stated by one of the Informants, who are the following Village Head.

"For this first period of leadership, I will focus on infrastructure construction and labor-intensive development. However, if I am re-elected in a second term, I will focus on developing the quality of human resources. Improving the quality of competencies is expected to participate in developing BUMDesa in the village. So for this period, BUMDesa has been unable to run because no one has dared to manage BUMDesa." (Informant B)

In other words, in the management of BUMDesa, competence is needed, especially knowledge and a comprehensive understanding of the management of village business units. It means that competence is fundamental to village governance. However, the fact is that the competence aspect of BUMDesa governance owned by the Village government apparatus in Pandeglang Regency still needs to be categorized as very low. Village government officials need to gain adequate competence, especially in the skills to manage business units, experience, and communication, to fundamental issues such as business feasibility studies. It was conveyed by one of the Informants, who was the following Village Head.

"Regarding competence, in our villages, not all have received higher education, especially until they participate in various governance training. Nevertheless, when observed, their work has gone well and professionally. Although many do not have enough adequate experience, such as communication and governance of BUMDesa, they lack the courage to innovate in the development of BUMDesa."
(Informant C)

Furthermore, this competence is not only related to the ability to manage village governance but also to an understanding of the 2014 Village Law and the allocation of Village Funds (Fajri & Julita, 2021). Meanwhile, in Pandeglang Regency, many village government officials still need to understand the Village Law and Funds comprehensively. It makes the management of village funds in some villages needed to follow the spirit of the Village Law, which is to empower and regulate village communities. The inability to understand the Village Law, including the Regulations of the Ministry of Villages (Peraturan Kementerian Desa/Permedesa), must be recognized as a barrier to village government officials in Pandeglang Regency in developing villages.

As a result, many village heads and officials were found who only carried out routine activities without innovative breakthroughs per the wishes of the village community. Therefore, knowledge and understanding of the Village Law will be the handle of village government officials to create various innovative programs, especially for community empowerment. In addition, knowledge of the Village Law can enable village government officials to create a culture of participation among village communities. So that village communities can actively provide input related to the use of village funds, including in village fund budget planning. It was confirmed by one of the Informants, who was the Village Secretary, as follows.

"There has been much input from the community so that village funds can be used for programs that empower and prosper the community. However, because the quality of human resources owned by the village is uneven, managing village funds is sometimes not on target. Many work programs still do not directly target rural communities' empowerment. We have realized that the main obstacle is village officials' low quality of human resources." (Informant D)

Not only in the knowledge of financial management and institutional governance, but also there are still many village heads who need help understanding the Village Law to Permedesa. Thus, knowledge of the Village Law still needs to improve the village chiefs. It makes the policies created by the village head often different from the spirit of the Permedesa. Many of the village chief's policies seem one-way or centralistic (Sopiarti & Arianto, 2022). Policies created based on village funds must be able to accommodate the aspirations of the village community. This kind of pattern has yet to be formed in Pandeglang Regency. Of course, understanding

and knowledge about Village Law and village fund management still need to be improved in the community. In other words, the village government apparatus and the community still need to learn about this matter. It was conveyed by the two Informants, who were the following Village Heads.

"The villagers are still ignorant and feel that the village funds are small, so they do not care much about watching it. Many villagers are familiar with village funds, but when asked in detail, they do not understand what they are for and what the government gives the village funds for. Not only the villagers who do not understand but many village officials do not understand what village funds are, because what is understood is only aid funds from the government" (Informant C).

"Knowledge of legal rules and regulations regarding village funds is still low among the community and village officials. Even if there is socialization related to this from the DPMPD, those who are present are still limited to the Village Head; not all village officials can participate. So that knowledge is still limited to the village government elite alone" (Informant E).

Thus, the competency factor becomes a weak point that local and village government officials must immediately anticipate. However, other studies say that the competence of village government officials has no significant effect on managing village fund allocations (Widyatama et al., 2017). However, in rural areas in Pandeglang Regency, competence has a significant influence. Competence will significantly affect internal control efforts, especially for village financial management. It means that weak internal control can be an opportunity to open up potential fraud practices. It is as stated by one of the following Village Secretaries.

"The competence of the village government officials must be recognized as still average because if you want to hold your training, of course, it is related to limited village finances. So we usually wait for competency training held by the DPMPD of Pandeglang Regency. Meanwhile, we have never participated in competency training held by outside and paid parties because of the funding factor" (Informant C).

"That competence is vital to us village government. Even without competence, it is feared that it will make governance not run well, and the impact can lead to fraud. However, until recently, we are trying to continue to correct this weakness" (Informant C).

That way, efforts to increase the competence of village government officials in Pandeglang Regency are essential to creating good governance in village fund management. Moreover, from the five villages in Pandeglang Regency, it is still challenging to develop BUMDesa because of the need for more competent personnel. It means that the availability of competent human resources can be the main foothold in preventing fraudulent practices (fraud).

Strengthening Internal Control in Village Fund Management

Village financial management certainly requires systematic efforts so that it can be in line with the 2014 Village Law. The same thing also happens in managing village funds; of course, various tactical steps are needed to prevent various fraudulent practices (fraud). This tactical step is by strengthening aspects of internal control,



which could have been a more critical point in village fund management. When examined, there are various fundamental reasons why internal control in rural areas needs to run better and systematically (Susilowati et al., 2020). One of them is the lack of competence of human resources in carrying out village governance.

It should be noted that not all village governments in Pandeglang Regency have adequate human resource competence. With the capacity of human resources that still needs to improve, efforts to strengthen the internal control process in village government are still constrained (Wahyudi et al., 2021b). The role of internal control dramatically affects the fraud prevention process, especially bribery, in managing village funds (Ayem & Kusumasari, 2020).

Nevertheless, various village governments in the Pandeglang Regency area have tried to prepare for the need for more competence in human resources with strategies that follow their respective village governments. For example, the Cadasari village government of Pandeglang Regency seeks to prioritize the principle of kinship as part of internal control. The family principle is meant to build emotional connections between village officials. So that village officials can trust each other in village governance. The same is true in village financial management. Therefore, the principle of kinship is put forward. That way, the village government officials can work according to the division of their duties. Meanwhile, the emphasized internal control scheme is still limited to evaluating work implementation in each field. Such an internal control scheme is fragile when correlated with internal control that prioritizes internal administrative and accounting control.

Furthermore, many internal control processes in the five village governments in Pandeglang Regency needed to be built systematically and well. It is feared to cause the potential for fraudulent practices such as bribery. If it is based in a village in Pandeglang Regency, it is known that the internal control process in the village government could be more substantial. It can be seen in one of the Village governments, which did not put much emphasis on internal control. The main reason is the lack of resource competence of the apparatus in the control process that needs to be running better. The supervision process is carried out familial so that fraud does not occur. It is as stated by one of the Informants, who are the following Village Head:

"Internal control is implemented by prioritizing the principle of kinship so that mutual trust between staff takes precedence. We strive that there are no boundaries between the village head and other village officials so a good emotional connection can be built between the village officials. Through this method, it is hoped that there will be no fraud in managing village funds." (Informant A)

"Internal control in our village is through my direct supervision as the Village Head. However, some staff were wrong and were immediately given a warning. After all, taking care of the village administration is not so heavy that the error is usually only technical and not fatal. However, the Village Secretary and the Village Chief's financial affairs will supervise strictly directly." (Informant E)

The family principle adopted by one of the village governments is due to the limited knowledge of the Village Head in implementing the internal control process. Even some village government officials need to become more familiar with the stages of internal control, so what is done is direct supervision of the duties of each apparatus. As a result, the Village Head needs to be more courageous to innovate in the development and participation of capital for BUMDesa. It is what causes financial

management operations to be very minimal. It means the existing village funds are only intended for village government operational activities, without any innovation for expanding business networks through BUMDesa. It makes managing village funds seem simple and does not create innovative and beneficial programs for the village community.

Village governance only tends to carry out operational obligations every period without any creative innovation for the progress of the village community. It is because most village heads have yet to dare to take risks in managing village funds. Thus, this can impact the internal control process, which cannot create effectiveness and efficiency in every operational activity of the village government. Whereas in managing village funds, internal control is significant to supervise transactions and various work programs so that they can be authorized or appropriately reported to the public. In addition, internal control aims to ensure that village fund management activities can run according to applicable policies to reduce fraud in village fund management. A systematic internal control mechanism can be aimed at presenting accountable village financial reporting (Priantono & Vidiyastutik, 2022). It was stated by one of the Informants, who was the following Village Head:

"In the management of village funds, we rarely do evaluations. The evaluation is unstructured because the management of village funds so far has only been to fulfill the operational activities of the village government alone. Although unscheduled, evaluations are still carried out in the management of village funds to ensure that village funds starting from planning and realization, are correct as they are. Meanwhile, the development of BUMDesa is not yet running, so it does not require a scheduled control scheme" (Informant C).

Of the five village governments in Pandeglang Regency, it is known that they still need to implement the internal control agenda in managing village finances according to financial accounting standards. Reporting as part of the internal control process is only accountability between the implementer of the activity and the head of the village government. The reporting pattern is still limited to each program and activity, not periodic or semester-based reporting. In other words, the form of internal control still puts the principle of trust in each other's work. As a result, the financial evaluation mechanism cannot run comprehensively and thoroughly. From several Village Heads' statements, although the internal control pattern still agrees with the principle of trust in their respective fields, the Village Head still carries out selective supervision of the flow of money in and out. It means that all five Village Heads take the policy from the financial department with approval and verification. It is as stated by an Informant who is the Village Secretary as follows:

"While the so-called internal control, we still prioritize the principle of trust in each other's work for each program of activities that use village funds. For the financial sector, we believe that part can work well. Every money in and out of the village chief always understands and carries out strict supervision. There is no such thing as a signature if it is for financial matters." (Informant C)

Effective Strategies for Village Government Officials

The management of village funds regency must be in line with the mandate of the 2022 Village Law. However, in the context of the village government in Pandeglang Regency, there are still many loopholes in fraudulent practices (fraud). In addition to the lack of competence of village government officials, many other factors help increase the chances of fraudulent practices. One is the integrity of the village government



apparatus, which is fundamental in preventing fraudulent practices in village fund management (Asrin et al., 2021). Therefore, it is necessary to strengthen the integrity of village government officials through various schemes and by the capabilities of their respective villages (Darmi & Mujtahid, 2021). One of the village governments illustrates this, which seeks to build an emotional relationship between the village government officials.

This emotional connection is built through various daily activities between leaders and staff in the village government. Strengthening this emotional connection is believed to build mutual trust between staff. Thus, the culture of mutual trust between village officials will be able to prevent the intention to commit fraudulent practices in the village government. It means that the model of strengthening integrity by building emotional relationships between village officials, regardless of age or gender, is one of the effective strategies for preventing bribery practices in managing village funds. However, weaknesses often occur when efforts to build emotional relationships between village government staff are only sometimes well organized. As a result, this relationship will only sometimes be good, especially after the change of village head.

Strengthening aspects of integrity for village government officials can be a practical step in preventing fraudulent practices, especially bribery in village fund management (Widyani & Wati, 2020). This integrity cannot be formed in a day, but integrity is greatly influenced by the work culture of the village government (Ningrum et al., 2022). The weaker the internal control and supervision, the more open the need for bribery practices in the governance of village funds will be. This bribery practice is hazardous because it will be able to cause various fraudulent practices to commit corrupt practices. It is because bribery is an agreement between the two parties for mutual benefit. When the management of village funds is not built with sound principles of integrity, indeed, both the village head and the staff of the government apparatus will take advantage of opportunities for personal interests.

For example, in the procurement of goods and infrastructure development that uses village funds, it will be very prone to bargaining from the bribery party so that it can be selected as the winning partner. The five villages in Pandeglang Regency stated that in infrastructure development, they continue to carry out the direct appointment process with the record that the partners are local villagers. That is, the partners chosen are indeed based on expertise and quality, not because there is a relationship between each other. In addition, the process of determining partners also involves various nodes of the village community so that trusted and qualified partners are obtained. It was stated by one of the Informants, who was the following Village Head:

"For infrastructure development, we use labor-intensive principles or from the villagers to the villagers. The partners we choose are citizens here with the best performance and quality of work. So there is no such thing as using associates from other regions. The process of finding partners also involves input from the local village community. It is one of the strategies to prevent the practice of bribery."
(Informant B)

"The appointment of associates is still the prerogative of the Village Head, but we are looking for those who are truly experts in their fields and are still villagers here. Except for the villagers, there is nothing else capable of now. We are looking for partners who are experts from outside." (Informant D)

When referring to one of the village governments, it is known that the participation of the village community in supervising the management of village funds is quite large. Every node of the community element is always involved in the

discussion of budget planning through the Village Budget Planning and Development Deliberation (Musyawarah Perencanaan dan Pengembangan Anggaran Desa/Musrembangdesa) every period. However, the involvement of the Village Requirements Agency (BPD) has been running maximally. Moreover, when reviewed, BPD's role is instrumental in supervising the governance of village funds (Bakhtiar, 2021). Furthermore, from the forum, all community nodes involved in Musrembangdesa stated that the report on the realization of the village government budget followed the village government's budget planning. That way, there are no fraudulent practices ranging from planning to budget realization in the village government. It is as stated by the three Informants, who are the following Village Heads;

"Strengthening integrity for village government officials by providing directions such as limited training related to corruption and the law. With this activity, at least it can provide a deep understanding to village officials of the corrupt practice of bribery. We hope this activity can help provide awareness of the dangers of corruption, especially those who try to use village funds for personal interests." (Informant D)

"For us, strengthening integrity is by building trust and awareness between village government staff, that we must work well according to the people's wishes." (Informant E)

"Strengthening integrity for us is one of them rejecting illegal levies in manufacturing anything in the village. If left unchecked, this will be a loophole in the practice of greater cheating." (Informant B)

Thus, increasing community participation and involvement in supervising every village government activity can be a strategic step in preventing bribery practices. It means that this increase in participation shows an increase in awareness from the community to actively supervise village funds from planning to a realization so that this can be a stimulus for government officials in managing village funds following the wishes of the village community (Pratiwi, 2021).

Strengthening Aspects of Transparency and Public Accountability

Village fund management is inseparable from accountability to the public by strengthening the principles of transparency and public accountability (Wu & Christensen, 2021). These two indicators are the main things for implementing village fund management following the mandate of the 2006 Village Law. Moreover, transparency is rural communities' main foothold in tracking village funds' management. It means the village community needs reliable information and documents about village fund management (Hendrawati & Pramudianti, 2020). Thus, the presence of information presented by the Village government can encourage village communities to know more about managing village funds in their respective areas. However, the availability of information is indeed an obstacle for most village governments in Pandeglang Regency. It is because not all village governments dare to open up as much information as possible regarding village fund management. However, information widely opened to the public can create knowledge for the public in getting to know the flow of village funds, mainly what it is intended for in a certain period.

Without available information, it certainly makes the villagers reluctant to take part in the supervision of village funds. Therefore, an effective strategy is needed from each Village Head to find the best way to prioritize the transparency aspect in front of the village community. From several villages in Pandeglang Regency, the Village Head took the initiative according to the culture or culture of each region. For example, one of the Village Heads is always active in informing the public about every village activity and wedding ritual related to the number of village funds used. It is as stated by one of the following Village Heads:

"I always tell the villagers how much village funds are allocated for one period. I usually convey it in community gatherings, cadet gatherings, to citizen weddings. In this way, it is hoped that all villagers understand that the village fund is intended for anything and how much the allocation is for each current period. For me, there is nothing covered in managing village funds, and the community needs to know about village funds." (Informant A)

These unique steps can effectively prevent fraudulent practices such as bribery that can harm village finances in Pandeglang Regency. However, this effective strategy must be adapted to the development of the digitalization era. Applying digitalization in the village finance field can suppress fraudulent practices such as bribery. Digitalization can start with using financial applications for digital-based financial planning, such as e-budgeting, which can suppress fraudulent practices. Furthermore, in managing village funds, it is necessary to strengthen aspects of public accountability, which is the willingness of managers to accept responsibility for what is assigned efficiently, effectively, equitably and implemented transparently by involving community participation at large (Freire et al., 2020).

Of course, innovation from the Village Head is necessary to realize aspects of public accountability in managing village funds. Moreover, many fraud cases occur in managing village funds due to the lack of public accountability (Ash-shidiqqi & Wibisono, 2018), even though every village government in Pandeglang Regency has utilized the village financial system (Siskeudes). In several village administrations, applying the village financial system has played a role in strengthening public accountability and preventing fraudulent practices. However, the fact is that not all village administrations can make good use of the village financial system application for managing village funds.

Therefore, several forms of strengthening public accountability channels are used by village heads, including the use of the website. One village once used the website, but it lasted only briefly. For the rest, only some of the villages use website facilities to strengthen aspects of public accountability. Some villages only had initiatives to use the website for village fund governance in the next period—second, social media. Several villages in Indonesia have widely pursued social media platforms as a channel for public accountability. Even so, for Pandeglang Regency, few village governments still activate social media in the process of public accountability. Of the five village governments in Pandeglang Regency, two village governments use social media as a channel for village fund accountability.

The third is conventional media. The conventional media taken by the five village governments in Pandeglang Regency has used billboards placed in the front yard of the Village government office. This billboard is installed so the village community can read the Village Revenue and Expenditure Budget (Anggaran Pendapatan dan Belanja Desa/APBDesa) for one period. The conventional model through the installation of billboards in several villages in Pandeglang Regency is the

primary choice because it is simpler and easier to implement. However, this method cannot target rural communities from the younger generation because the younger generation is an internet generation closer to digitalization, such as websites and social media (Shevchenko & Sidorenko, 2020). It was stated by one of the Informants, who was the Village Head, as below:

"As for information related to the use of village funds, we only use signage such as billboards, while our website and social media have not done so. It has been thought of activating social media and websites. However, we still have difficulties for people who can become operators or admins competent in managing websites and social media." (Informant A)

"For public accountability channels, we have used social media, but for websites, it has not been due to funding and admin factors that do not yet exist. It is hoped that the younger generation in the village can learn more about what village funds are and their benefits. Maybe in the next period, village fund information channels can be used using billboards, websites, and social media." (Informant D)

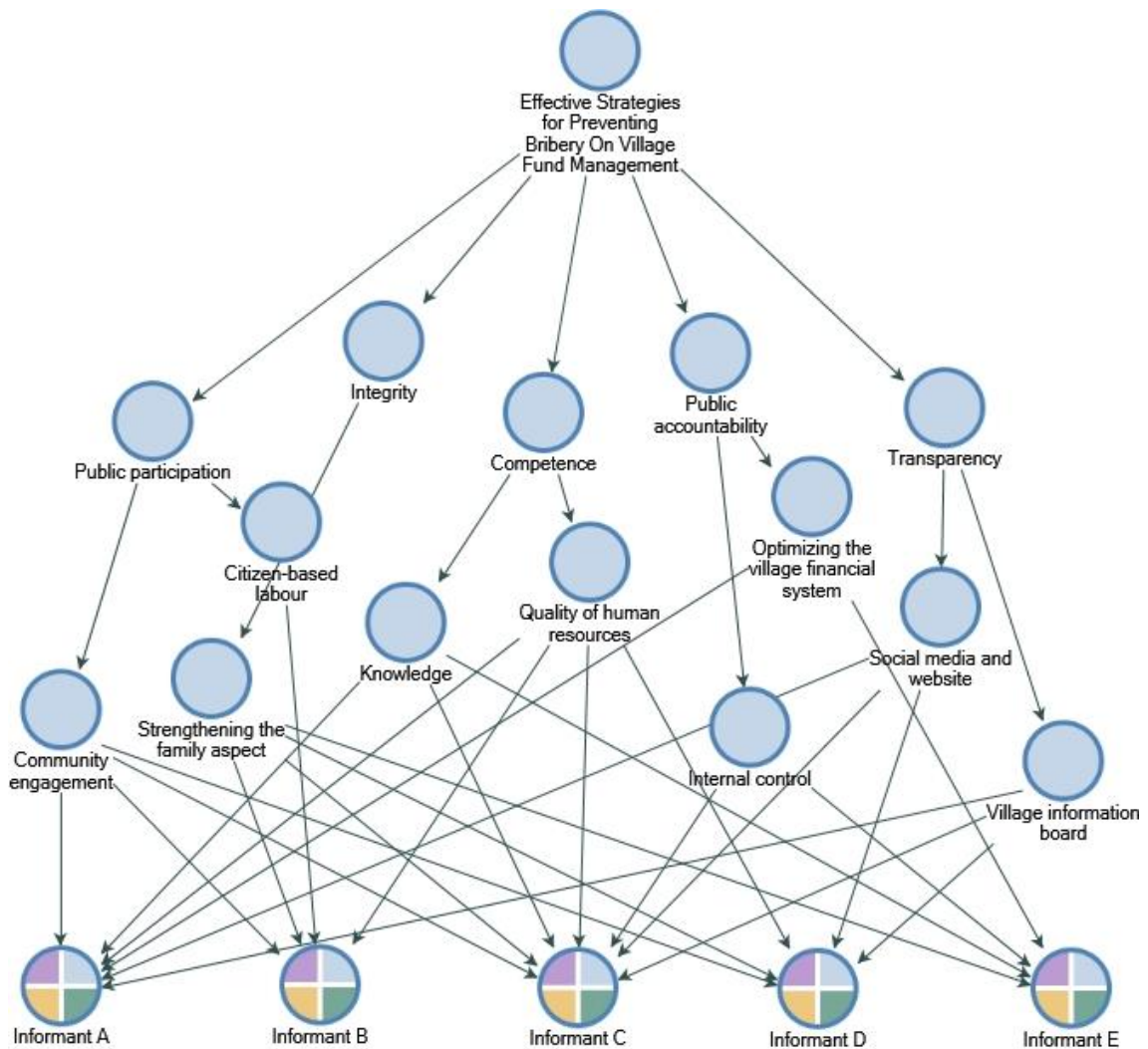


Figure 2. Processed Primary Data (2022)

Thus, the three public accountability models put forward by several villages in Pandeglang Regency confirm that the village head of government needs to be more innovative in strengthening public accountability in village fund management. Strengthening public accountability can be the primary key to preventing fraudulent practices such as bribery. If all village communities know the pattern of accountability, it can certainly reduce the more significant opportunities for certain parties to commit fraudulent practices (Faisal, 2018). It means that the lack of a pattern of accountability can open a gap for someone to carry out various bribery practices (Punch, 2000).

For example, the lack of accountability for reporting village funds can make those who want to practice bribery will bargain with village government leaders to pass various programs that can ultimately harm state finances. In other words, strengthening the accountability aspect with a combination of conventional and digitalization can shorten the space for individuals to carry out fraudulent practices in village fund management. The following is illustrated the results of NVivo 12 Plus data management based on interview data from the five critical Informants from 5 Village Governments in the Pandeglang Regency.

Thus, an effective strategy to prevent bribery practices in village fund management is strengthening integrity and transparency as the primary accountability indicators for village government officials. However, efforts to strengthen competence must still be prioritized because if all these aspects are strengthened, frauds such as bribery practices can be prevented more quickly.

CONCLUSION

Village fund management in various regions has different characteristics from one region to another. Therefore, every regency in Indonesia is sure to meet various obstacles. Moreover, Pandeglang Regency is one of the areas that has just been freed from the status of underdeveloped areas. Thus, it can be concluded that the prevention of bribery practices carried out by the five Village Heads in Pandeglang Regency with several steps, namely:

First, strengthening integrity through family-strengthening strategies builds emotional relationships between village government officials. The second step is strengthening the competence of village government officials following the culture and conditions of their respective villages. Despite the limited funds, the village government is trying to be active in competency-strengthening forums held by local and central governments. Third, strengthening aspects of transparency through a strategy of conveying information to the village community to use village funds. The delivery of this information is carried out in every activity of the villagers, such as recitation activities, village events, to village community wedding activities. It includes using conventional media, as done by five village governments in Pandeglang Regency, such as signage or billboards. In addition, two village governments have used social media for information media for the village community. At the same time, the website has yet to be realized due to financial and human resource constraints. Although only two village governments use social media, using these facilities can encourage the younger generation to have the same right to know the absorption of the village fund budget.

The fourth is strengthening public accountability by optimizing the village financial system. Even so, aspects of strengthening internal control still prioritize the principle of trust in their respective fields according to standard operating procedures. It means that internal control still uses a simple pattern because of the various obstacles. Another strategy pursued by the village government is to involve the

potential of local village communities in matters of village infrastructure development. Although it is still a direct appointment, the involvement of partners from local villagers still prioritizes aspects of quality and expertise. It means that a labor-intensive program based on citizenship, even with a direct appointment, still involves community nodes to assess the feasibility of the appointed partner to suppress the occurrence of fraudulent practices such as bribery.

The limitation of this research lies in rural areas in Pandeglang Regency, even though the practice of bribery in village management is still common in the scope of village administration in Indonesia. So that further research on the prevention of bribery in the management of village funds needs to be expanded to a broader area, especially areas where bribery corruption is still common. In the end, this study stated that the competence of human resources of village government officials is indeed the main area for improvement in village fund governance. However, it is replaced by strengthening aspects of integrity, internal control, public participation, transparency, and accountability. These are effective strategies for village governments to prevent bribery in village fund governance in Pandeglang Regency.

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