

The Impact of the Discourse on the Village Head's Term of Office for 27 Years on Village Financial Management

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Abstract: Indonesia started its new year by facing demands from thousands of Village Heads, the demands that were filed were a discourse on extending the term of office of the Village Head from 6 years to 9 years for 3 periods with a total term of office is 27 years. This research more specifically will discuss the impact that will have on the discourse of 27 years of Village Head office proclaimed by the Association of Indonesian Village Governments (APDESI) in January 2023. The theory used in this research is the CDMA theory put forward by Robert Klitgaard (1998) consists of four main elements: corruption, democracy, market, and administration. This research is a single instrumental case study. The cases that will be comprehensively analyzed are the discourse on the 27-year term of office of the Village Head and the implications for village financial management. Then the researcher used Lingga District, Riau Island Province as a case to develop a detailed description of the case. The findings in this study are if the discourse on the 27-year term of office of the Village Head is approved, what will happen is the practice of corruption will continue, thereby betraying democracy and administration itself. With CDMA theory, the level of corruption can be reduced by strengthening the three elements (democracy, market, and administration) and reducing opportunities for corruption so that corruption can be reduced and the social system can work better. Meanwhile, the administration element still shows the government's weakness in managing village fund allocations which creates a fictitious village which is only used by some elements to obtain disbursement of village funds from the central government with the aim of financial misappropriation not to improve the lives of village communities.

INTRODUCTION

This paper examines the current issues that are developing in the realm of practical politics in Indonesia, especially at the level that is closest to and directly intersects with the grassroots level, that is the village administrative area. The actual issue circulating at the beginning of 2023 in the context of practical politics in Indonesia is regarding the discourse

on extending the term of office of the Village Head to 27 years. This discourse certainly raises various polemics in the form of pros and cons from various groups such as academics, political parties, the press, and also Indonesian society in general. This research more specifically will discuss how the impact that will have on the discourse of 27 years of Village Head's term of office proclaimed by the Association of Indonesian Village Governments (APDESI) in January 2023, on village financial management. The case study in this research is a village in Lingga District, Riau Island Province.

Almost the majority of villages in Indonesia have been given authority by the central government to independently manage budgets with relatively large nominal amounts, unlike village management in the past. The government's goal of doing this is for the realization of local-participatory development in the village. However, giving independence has actually become a boomerang for the state considering that village funds are a strategic target for corrupt practices, especially the practice of supervising the management of village funds is still a big job and also a multi-stakeholder responsibility. This also happened in villages in Lingga Regency with a total of 82 villages (BPS Kepri, 2019), there were 11 villages that were having problems related to irregularities in the management of their village funds. Lingga District was chosen as the object of this study because Lingga is the district with the largest number of Villages/sub-District in the Riau Island Province, Lingga is also the region with the most Villages involved in the law because corruption cases were found in village financial management.

Kadir and Moonti (2018) in their research revealed that there are various forms of corruption based on the form of action taken, one of which is freelancing, meaning that officials individually or in small groups use their authority to solicit bribes. But corruption can be endemic and systematically arranged. Meanwhile, according to Luis Moreno Ocampo, corruption that ignores the rules of the game at all is called hypercorruption. Corruption that has entered the hyper-corruption stage certainly has dangerous implications. This type of corruption is usually found within the scope of local government (village) in various countries. Systematic corruption causes economic loss because it distorts incentives; political losses due to dwarfing the authority of government institutions; social loss because wealth and power fall into the hands of unauthorized people. If corruption has developed in such a way that property rights are no longer respected, the rule of law is trivialized, and incentives for investment are chaotic, then the impact is that economic and political development will stagnate (Rahman, 2011).

The data shown in the Indonesia Corruption Watch (ICW) report shows that the highest level of corruption in Indonesia occurs in villages. The trend of prosecution of corruption which is inventoried by Indonesia Corruption Watch (ICW) every year shows an alarming phenomenon related to villages. Corruption at the village level consistently occupies the first position as the sector with the most prosecutions for corruption cases by law enforcement officials from 2015-2021. Throughout the seven years, there were 592 corruption cases in villages with a state loss value of Rp 433.8 billion. The increasing corruption in villages coincides with a significant increase in the allocation of funds for village development. From 2015 to 2021, Rp 400.1 trillion of village funds have been disbursed for village development purposes, both in terms of physical development and human development through community development programs and extreme poverty handling. This condition is also in line with ICW's findings regarding state institutions with the most corruption cases. ICW found that village governments are the institutions with the highest number of corruption cases handled by APH in 2021 (antikorupsi.org, 2023). Corruption that

occurs in the village will certainly have an impact on losses that are directly experienced by the village community. This needs to be the main concern of the government. Given that currently there are no effective solutions and preventive measures to suppress corruption in the village.

The emergence of the discourse of extending the term of office of the Village Head to 9 years for 3 periods what if approved, will certainly cause various polemics, especially for village financial management. The discourse on the 27 years term of office of the Village Head was conveyed by thousands of Village Heads throughout Indonesia through demonstrations in front of the House of Representatives Republic Indonesian Building, PDIP as one of the political parties which has given a statement agreeing to this proposal. Demonstrators urged the House of Representatives to hasten changes to Law 6 of 2014 concerning Villages, particularly Article 39. As for Article 39 of the Village Law, it states that:

1. The Village Head holds office for 6 (six) years from the date of inauguration.
2. The Village Head as referred to in paragraph (1) may serve a maximum of 3 (three) consecutive terms of office or not consecutively.

This article means that the Village Head can serve up to 18 years and three terms of office. From this article, APDESI wants the government to make changes, namely by including provisions for extending the term of office of the Village Head which was previously 6 (six) years to 9 (nine) years. Not only that, his party also asked for elections to be carried out for up to three terms of office. The Village Heads submitted requests for an extension of their terms of office due to political tensions following the Village Head elections (Pilkades). This tension is worse, it can lead to confrontation between candidates and supporters of the Village Head candidate. This statement was confirmed by the Minister of Villages, Development of Disadvantaged Regions and Transmigration (Mendes PDDT), Abdul Halim Iskandar. Indirectly, the confirmation from the state officials is certainly a positive hope for the Village Head so that their demands can be granted. In addition to asking for an extension of the term of office, APDESI also demands that village funds, which are currently at 2.56%, be increased by 7-10% from the 2024 State Budget or equivalent to a minimum of IDR 150 trillion. They said that the budget allocation was still very small for the village portion with an area of 91% and the country's population covering 85.1% (Narasi.com, 2023).

The demand for changes to these rules received approval from a number of representatives of political parties. Almost all factions of the DPR RI agreed to revise the Village Law regarding the terms of office for village heads. This means, the determination of the revision is only a matter of waiting for the government. Komarudin (2023) explains that the approval of the DPR RI faction for this demand shows the pragmatism of the political elite in securing the Village Head's support for the momentum of the upcoming 2024 Election. Symbiosis of mutualism is the main reason for support for the demands put forward, the Village Head has a big role in determining the voice and political attitudes of the village community in choosing political parties, legislative candidates, and as well as presidential and vice presidential candidates. The political year leading up to the 2024 elections will certainly create momentum for political transactions between the two parties. On the one hand, politicians have the authority to make policies to gain electoral benefits from the support of the Village Head, on the other hand the Village Head also has strong bargaining power to achieve his interests. So that there is no significant upheaval over this

demand at the legislative level. If the demands made are approved, then a village head who has served for 27 years can be trapped in personal interests which results in the village not developing or even prejudicing the village community, exacerbated by inadequate oversight mechanisms.

Based on the explanation of the problems presented above, by taking a case study in Lingga District, the researcher poses a research question in this paper: *what are the implications of the discourse of the 27-year term of office of the Village Head on village financial management?*

METHODOLOGY

This research is a type of single instrumental case study research, which is a form of case study research conducted using a case to provide an overview of an issue. Researchers have found interesting issues to be studied. The cases that will be comprehensively analyzed are the discourse on the 27-year term of office of the Village Head and the implications for village financial management. Then the researcher will use Lingga District, Riau Island Province as a case to develop a detailed description of the case. So that from one issue, researchers will find cases caused by that issue. This case will then be described or explained as clearly as possible by the researcher. So that readers of the research results can know that the case is an important instrument in an issue.

Result and Discussion

Cases of corruption in village funds experienced by village administrations are a very serious problem and have become a national concern in recent years. Several factors can be the main cause of corruption cases at the village government level, including a lack of understanding of village financial governance, supervisory weaknesses, and limitations in human resources. One of the main factors causing corruption cases at the village government level is the lack of understanding of village financial governance. Many Village Heads and their staff do not have sufficient knowledge and skills in managing village finances. As a result, they are easily trapped in acts of corruption such as misappropriation of village funds for personal or certain group interests.

In the current management of villages and village funds, acts of financial misappropriation are not spared where villages become *wetlands* for earning hundreds to billions of rupiah. This is a record for the government to improve the quality of human resources in managing villages and their finances properly in line with the state's goals for the welfare of its citizens instead of acting the other way around which only prospers certain individuals and certain groups. Several practices of corruption that have occurred in many villages in the Riau Island Province have shown serious problems that continue to take root among village officials who are entrusted with responsibility for managing village administration and village finance issues.

As happened in Lingga District, Riau Island Province, 11 villages have been implicated in village fund corruption cases since 2017. The villages are: Limbung Village, Kuala Raya Village, Berindat Village, Tinjul Village, Penuba Timur Village, Marok Tua Village, Medang Village, Bakong Village, Mensanak Village, Tanjung Irat Village, and Resun Village.

Village	Corruption Perpetrators	State Losses	Year
Limbang Village, Lingga Utara District	-Village Head -Head of Village Finance Affairs	Rp. 674.000.000	2021
Kuala Raya Village, Singkep Barat District	Village Head	Rp. 212.248.000	2017
Berindat Village, Singkep Pesisir District	-Village Head -Village treasurer	Rp. 692.701.293	2018-2019
Tinjul Village, Singkep Barat District	Village Head	The perpetrator is a fugitive	2018-2019
Penuba Timur Village, Selayar District	Village Head	Rp. 317.738.045	2018
Marok Tua Village, Singkep Barat District	Village Head	Rp. 61.850.000	2022
Medang Village, Katang Bidara District	Village Head	Rp. 74.000.000	2019-2020
Mensanak Village, Katang Bidara District	Village Head	Currently in the process of investigation	2021-2022
Tanjung Irat Village, Singkep Barat District	Village Head	Rp. 500.000.000	2019

Most of the corruption cases that occurred in 11 villages in Lingga District were carried out by the Village Head in collaboration with other village officials such as the Head of Village Financial Affairs and the Village Treasurer. In an effort to support village fund policies, Abidin (2015) found that in village autonomy there will be village financial management. Village financial management requires the existence and completeness of village apparatus, but what has happened in villages that have experienced village fund corruption cases in Lingga District, the management of Village Funds often only falls under the authority of a small number of Village apparatus, namely under the authority of the Village Head and Village Secretary, such as as revealed by the substitute Village Head in Resun Village.

"The village fund corruption case occurred due to the lack of oversight of village funds, only the village head has full authority over village financial management, so there is no transparency and accountability in its management. It's only natural that corruption in village funds persists in the villages. The BPD as the supervisor in the village is also not involved in making important decisions regarding the use of village funds." (Interview with Head of Tanjung Harapan Village, Lingga District).

Based on the results of data reduction conducted, corruption cases experienced by village administrations in Lingga District are often caused by several factors, including:

1. Limited knowledge and skills in managing village finances. Village administration often experiences limited knowledge and skills in managing village finances. This can lead to errors in preparing the budget, procurement of goods, and finalizing financial administration, which in turn facilitates the occurrence of corruption cases. The

discrepancy in the format of activity accountability reports between OPDs is also quite confusing for the Village Government, especially in Lingga District.

2. Weak supervision from the authorities. Weak oversight from authorized parties such as the Financial and Development Supervisory Agency (BPKP), the Inspectorate or security forces, is also the cause of corruption cases in the village government. This lack of oversight makes it easier for village government officials to commit acts of corruption without being detected.
3. Money politics and nepotism. When elections for Village Heads or elections for members of the BPD and LKMD are held, the practice of money politics or nepotism often occurs. This practice can affect the placement of people in certain positions, especially in managing village finances. If the appointed person is less competent, then the possibility of corruption is greater.
4. Lack of transparency and accountability. Transparency and accountability are two very important things in managing village finances. Lack of transparency in village financial management can make it easier for village government officials to commit acts of corruption, while a lack of accountability will make it difficult for them to be held accountable for these actions.
5. Ignorance of the community in terms of controlling village finances. Communities often do not know their rights in controlling village financial management. The lack of community participation in controlling village finances can become an opening for village government officials to commit acts of corruption. According to the regulations, Village Communities have a role in supervising through monitoring Village Financial Management (Article 27 Permendagri No 73 of 2020), but most people do not know about this important role.

Robert Klitgaard (1988) in his theory known as "CDMA Theory" (Corruption, Democracy, Market, and Administration), describes a framework for analyzing the level of corruption in a social system. This theory assumes that corruption occurs when there is power that is misused to enrich oneself or certain groups, thereby harming the public interest.

The CDMA theory consists of four main elements:

1. Corruption: Refers to the abuse of power or position for personal gain or certain groups.
2. Democracy: Refers to a system of government that involves the active participation of the people in making political decisions and promotes transparency and accountability.
3. Market: Refers to an economic system based on fair competition, market transparency and protection of consumer rights.
4. Administration: Refers to an efficient, transparent and accountable system of government and bureaucracy in carrying out its duties.

According to Klitgaard (1988), the level of corruption can be reduced by strengthening these three elements (democracy, market, and administration) and reducing opportunities for corruption. In this way, corruption can be suppressed and the social system can work better. However, if the discourse on the 27-year term of office of the Village Head is approved, it is likely that what will happen is that corrupt practices will continue, thus harming democracy and administration itself. APDESI's proposal means that the Village Head can maintain his position for 27 years of office, and it is very difficult to be dismissed unless there are

circumstances that make him have to stop. It is explained in Article 40 paragraph (1) of the Village Law which states that dismissal of the Village Head can be carried out due to death, his own request, or being dismissed. Umam (2023) considers that with the government agreeing to the discourse on extending the village head's term of office, it is the same as giving way to excessive use of power, which results in abuse of power by local governance at the village level (Narasi.com, 2023).

Weak Verification and Validation in Village Management and Village Finance: The Phenomenon of the Emergence of Fictitious Villages and Corruption Cases

Corruption is not only in the form of misappropriation or the use of village funds for personal gain. However, what is even more sad is systematic corruption, involving elements of the village administration in the form of fictitious village procurement in order to get the allocation of village funds from the central government. In the era of President Joko Widodo's leadership, each village will receive a budget allocation for village funds originating from the State Revenue and Expenditure Budget (APBN). Village fund in the allocation which reaches 1 Billion or more expected to be a stimulus for developing village economic potential, but in reality it has instead encouraged the emergence of fictitious villages in Indonesia which refer to the practice of creating fake or fictitious villages to obtain village funds or special allocation funds from the government. The fictitious village was created by concluding invalid population data or making fake documents such as ID cards or domicile certificates.

The practice of making fictitious villages is a serious concern in Indonesia because it causes harm to the state and society who should benefit from the budgeted allocation of funds. In addition, this practice also exacerbates inequality and uneven development in Indonesia because funds that should be given to areas in need are instead given to fictitious villages. Fictional village cases in Indonesia occurred a lot in 2017-2019 and became a hot issue in various media as follows (Kompas.com, 2019):

1. The case of Suka Makmur Village, Aceh Tamiang Suka Makmur Village, Aceh Tamiang was in the spotlight in 2017 after it was found that there was a practice of creating fictitious villages. It is suspected that the village only existed on paper and was used to obtain village funds and special allocation funds from the government.
2. The case of Nanggala Village, Cianjur Nanggala Village, Cianjur also became a fictitious village case in 2017. The village was allegedly only in the form of fake documents and had no real residents.
3. The case of Kertasari Village, Tasikmalaya, Kertasari Village, Tasikmalaya was in the spotlight after it was discovered that there was an alleged creation of a fictitious village in 2018. The village allegedly contained only invalid population data and was used to obtain village funds and special allocation funds.
4. The case of Medono Village, Klaten Medono Village, Klaten also became a fictitious village case in 2018. The village was allegedly only in the form of fake documents and had no actual residents.
5. A fictitious village can be a potential for corruption cases because the management of village funds does not have the proper beneficiaries, so it is easy for certain individuals to misuse it. Several cases of village fund corruption that occurred in Indonesia were associated with the existence of fictitious villages, such as the village fund corruption case in Bungo District, Jambi in 2017. In this case, a number of village heads allegedly created fictitious villages to transfer village funds to their own accounts, so that causing state losses of around Rp. 1.7 billion.

6. The case in Konawe Regency, North Sulawesi Province in 2019, there were 56 villages which were indicated as fictitious villages. The results of an investigation by a investigate team from the Ministry of Internal Affairs show that the 56 villages actually exist and are legitimate historically and sociologically, but their governance is not optimal due to legal defects. However, there were 4 villages where inconsistencies were found in data on population numbers and village area, namely Arombu Utama Village, Latoma District, Lerehoma Village, Anggaber District, Wiau Village, Rوتا District, and Napooha Village, Latoma District. Based on the results of the investigation, the Ministry of Internal Affairs asked the local government to improve and reorganize the administration of a number of troubled villages and carry out supervision by a number of officials regarding the discovery of indications of criminal acts of corruption over misappropriation of village funds. The Ministry of Internal Affairs also requested an evaluation of the Regional Regulation regarding the formation and definition of villages within the Konawe Regency.

Referring to the CDMA theory in the administration element where the government has not yet run an efficient and accountable bureaucracy. The government at that time was considered weak in verifying and validating village fund allocations, this was caused the phenomenon of the formation of fictitious villages by elements. The management of village funds in Indonesia is certainly not easy considering the wide distribution area, namely from Sabang to Merauke with various geographical conditions which also sometimes hinder the management process. This gap was used by these elements as a momentum for the formation of a fictitious village that would receive funds from the central government. From various cases of fictitious villages several years ago, the government has taken firm action against the practice of fictitious villages and has imposed sanctions on those involved in this practice. In addition, the government is also tightening supervision and control over the allocation of village funds and special allocation funds to prevent the occurrence of fictitious villages in the future by increasing transparency, and providing training to village officials. However, community awareness and active participation are also needed to prevent acts of corruption and ensure proper and transparent management of village funds.

Abuse of Power: Destruction of Local Governance at the Village Level

Management of Village Funds in Presidential Regulation No. 60 concerning Village Funds article 2: "Village Funds are managed in an orderly manner, in compliance with statutory provisions, efficiently, economically, transparently and responsibly by taking into account a sense of justice and propriety and prioritizing the interests of the local community." As for the Regulation of the Minister of Finance Number 49 concerning Procedures for Allocating, Distribution, Use, Monitoring, and Evaluation of Village Funds article 22 paragraph (2) reads: "Implementation of activities funded from Village Funds is prioritized to be carried out on a self-managed basis using local resources/raw materials, and strived to absorb more labor from the local village community (Sofiyanto, et al., 2017). However, the issue of the state budget being disbursed for villages is not in line with its implementation in the field. In reality, village funds are considered not to be transparent and accountable, making village development slow. This is due to the lack of management and supervision of funds so that there is a high potential for corrupt practices and abuse of authority.

The Village Head should participate in evaluating performance, not ask for an extension of the term of office. An extension of the term of office for the village head will actually create an unhealthy climate for democracy and village governance and can even

foster oligarchy in the village. Furthermore, the dynastic phenomenon also appears in the village head election. As a result, the potential for a village to be led by the same group for decades is wide open. The extension of the village head's term of office is of course not in line with the spirit of the 1998 reform and amendments to the 1945 Constitution which emphasized the limitation of power in the executive branch. One of them is by providing clear limits on the period and length of office. Attempts to extend the tenure of the Village Head are clearly contrary to this constitutional spirit.

Article 39 of the Village Law establish that one term of office for the Village Head is six years. The village head can also serve a maximum of three terms, either consecutively or not. The constitutionality of such construction of term limits has been confirmed by the Constitutional Court through decision no. 42/PUU-XIX/2021. Compared to the term of office of other officials who were born out of community mandates, such as regional heads, presidents and members of the legislature, the term of office for this village head is much longer. The idea of an extension, of course, tends to be politically charged (antikorupsi.org, 2023). If the proposal is approved, then it is possible that the term of office of other elected officials can be discussed to be extended. What's more, the narrative of extending the term of office is not the first time. In 2022, the Central Leadership Council of the Association of Indonesian Village Governments (DPP APDESI) led by Surta Wijaya declared support for President Joko Widodo to serve for three terms. This condition shows symptoms of an incumbent who wants to perpetuate his power.

The solution to this problem is reform at its roots, starting with the village head election process (PILKADES) which is known to be transactional or prone to buying and selling votes and conflicts. Instead of rejecting the proposed term extension, positive signals have been shown by a number of political parties and politicians at the People's Representative Council. This is not surprising, because there is a large niche of voices that can be used for practical political interests in the village. This condition will injure democracy even at the level closest to the people.

CONCLUSION

Various aspects that affect weaknesses in internal supervision and control are also the main factors in the occurrence of corruption cases at the village government level. Inadequate oversight can make the village head and his staff feel free to commit acts of village fund corruption, in the form of embezzlement of funds, procurement of fictitious activities, and mark ups. Meanwhile, the lack of internal control can allow for loopholes or opportunities for corruptors to take actions that are detrimental to village finances. Limitations in human resources can also be a contributing factor to corruption cases at the village government level. The village head and his subordinates often do not have adequate human resources to properly manage village finances. As a result, they may engage in acts of corruption as a means of meeting their needs or obtaining the benefits they need. Compounded by one of the fundamental problems in villages today is the lack of community involvement in making decisions related to development. In addition, transparency and accountability in financial and development management by the village government are often the background to corrupt practices there. The Village Law has actually given autonomous authority to village governments in managing and developing their villages. Village communities should be more prosperous with various village resource empowerment and management programs. The village government can carry out a pattern of improving the

village economy through Village-Owned Enterprises (BUMDes), regulate the Village Revenue and Expenditure Budget (APBDes) and carry out various infrastructure developments that can support the improvement of the village economy. The abundance of village resources provides significant opportunities for the village government in building the village economy and welfare for village communities. These potentials must be properly identified and developed through sustainable community empowerment. There is a lot of potential that has not been explored optimally and optimally and has not been managed properly. However, in fact the source of funding that should have been used to manage village potential was used for the benefit of some people, as happened in Lingga District where corruption cases were found in 11 villages. Also various findings of corruption in a systematic way, namely through the procurement of fictitious villages have occurred in various regions in Indonesia.

The allocation of village funds in the amount of 1 Billion – 1.4 Billion has actually provided fresh air for villages to maximize their potential in managing village potential and developing them into villages that are independent, efficient and highly competitive considering the ASEAN Economic Community (AEC) is already underway. The village economy is the government's hope to be downstream from central economic development. This research provides suggestions for the government to tighten supervision and control over the allocation of village funds and special allocation funds to prevent corruption and fictitious village procurement practices in the future by increasing transparency, and providing training to village officials. Not only that, awareness and active participation of the community are also needed to prevent acts of corruption and ensure proper and transparent management of village funds. Then, the Village Head must participate in evaluating performance, not just asking for an extension of the term of office. An extension of the term of office for the village head will actually create an unhealthy climate for democracy and village governance and can even foster oligarchy in the village. Not to mention the added dynasty phenomenon which also appears in the Village Head election. Overall, village financial management in Indonesia is still an important concern for improvement. In order to achieve sustainable village development goals, it is necessary to have good coordination between the government, the community and related institutions to improve village financial management properly.

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Laporan Hasil Investigasi Kementerian Dalam Negeri Mengenai Desa Fiktif di Kabupaten Konawe Tahun 2019

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