

## VILLAGE FUND CORRUPTION IN CENTRAL LOMPO VILLAGE, BARRU REGENCY: RESISTANCE TO SOCIO-ECONOMIC RIGHTS OF THE COMMUNITY

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### Abstract

This study analyzes corruption involving Village Funds in Lombo Tengah Village, Barru Regency, and proposes preventive measures for transparent and fair management. The objectives include identifying corruption forms and ideal prevention strategies. Using normative and empirical methods, primary data were gathered through observations and interviews, while secondary data came from literature. Findings indicate that corruption arises from weak supervision, low integrity of officials, poor governance, economic issues, and inadequate understanding of financial regulations. Effective prevention requires collaboration among village, community, and local government, with a focus on capacity building, public information transparency, and empowering institutions like the Village Consultative Body (BPD) and Village Consultative Meeting (Musdes). Implementing good governance principles—accountability, participation, and rule of law—is vital for achieving clean management of Village Funds that benefits the community.

**Keyword:** *Corruption, Village Fund, Lombo Tengah Village, Barru Regency*

### INTRODUCTION

Corruption remains a social and legal phenomenon that requires intensive attention because it is classified as an extraordinary crime(Saputra & Firmansyah, 2023) that causes multidimensional losses for the state and society. Based on Law Number 20 of 2001 concerning Amendments to Law Number 31 of 1999 concerning Eradication of Corruption Crimes,(Purwanda et al., n.d.) corruption crimes not only cause financial losses to the state, but also constitute a violation of the social and economic rights of society at large.In the context of modern government, corruption has spread to almost all levels of bureaucracy,(Alkostar, n.d.) from the central government to village administrations. Although various preventive and repressive measures have been taken, (Ni Made Sintya Surya Dewi & I Gusti Putu Eka Rustiana Dewi, 2024a)(Ni Made Sintya Surya Dewi & I Gusti Putu Eka Rustiana Dewi, 2024b) indicators of success in eradicating corruption have yet to show significant progress(Ritian Handayani & Yasmirah Mandasari Saragih, 2025)(Pemberantasan Korupsi Terhadap Tingkat Transparansi dan Akuntabilitas Pemerintahan et al., 2025). One sector that is prone to irregularities is the management of Village Funds(DANADESAJURNALJUSTITIAMEDAN, n.d.), which should be focused on development and improving the welfare of village communities. In the context of modern government, corruption has spread to almost all levels of bureaucracy,(Alkostar, n.d.) from the central government to village administrations. Although various preventive and repressive measures have been taken,(Ni Made Sintya Surya Dewi & I Gusti Putu Eka Rustiana Dewi, 2024a) indicators of success in eradicating corruption have yet to show significant progress(Ritian Handayani & Yasmirah Mandasari Saragih, 2025). One sector that is prone to irregularities is the management of Village Funds (DANADESAJURNALJUSTITIAMEDAN, n.d.), which should be focused on development and improving the welfare

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of village communities. Legally, the existence of villages is regulated in Law Number 23 of 2014 concerning Regional Government and Law Number 6 of 2014 concerning Villages. Based on these regulations, a village is a legal community unit that has certain territorial boundaries and the authority to regulate and manage the interests of its community based on initiative, ancestral rights, and traditions(Endah, n.d.) that are recognized in the government system(Ledvinka, 2020) of the Unitary State of the Republic of Indonesia. The position of the village provides political and administrative legitimacy for the village government to play an active role in national development(Sri Rezky Wulandari & Rahmah, n.d.). Villages are at the forefront of the success of government programs. However, broad authority without being balanced by legal awareness, managerial capacity, and high moral integrity can give rise to potential abuse of authority (Harlinah & Wulandari, 2024), especially in the management of Village Funds.

According to Article 72 of Law Number 6 of 2014, village revenue sourced from the state budget is allocated for programs and activities that improve community welfare(Putra et al., 2024). However, in reality, various findings by the Corruption Eradication Commission (KPK) indicate the existence of corruption practices at the village level(Winda Amelia et al., 2025) carried out by village government officials. These irregularities are not only caused by weak internal supervision and control(Nathanael et al., 2025)(Harlinah & Wulandari, 2024) but also by factors such as morality, social culture, economic systems, and leadership patterns that lack transparency and accountability(Sukabangun Kecamatan Sukarami Palembang et al., n.d.). Islamic studies view corruption as a grave sin, a forbidden act, and a serious form of betrayal(Umam & Ushuluddin, n.d.) of public trust that damages the social and economic order(*Penerapan Prinsip Bagi Hasil Pada Pembia*, n.d.). Terms in Sharia law related to corruption include ghulul (embezzlement/betrayal), risyawah (bribery), ikhtilas (misuse), and al-fasad (destruction/chaos)(Syarbaini, 2024). Islamic views and studies on corruption are comprehensive, looking at all aspects and placing criminal acts of corruption as acts prohibited by religion(STAIN Pamekasan, n.d.)(*Hukum Korupsi Dalam Islam Dan Dalilnya*, n.d.). The Qur'an and hadith explicitly prohibit this act and require perpetrators to repent and return the stolen property(Ahadiyah et al., 2025). The Qur'an explicitly prohibits taking other people's property or public property unlawfully(Al-Quran & Tafsir, n.d.). One of the verses often used as evidence is Q.S. Ali 'Imran verse 161: "It is not possible for a prophet to betray (in matters of war booty)(Ahadiyah et al., 2025). Whoever betrays, on the Day of Judgment he will come carrying what he has betrayed"(*Surat Ali 'Imran Ayat 161 – Tafsirq.Com*, n.d.). Another verse Q.S. Al-Baqarah: 188 "And let not some of you devour the wealth of others among you unjustly."One of the verses often used as evidence is Q.S. Ali 'Imran verse 161: "It is impossible for a prophet to betray (in matters of war booty)(Ahadiyah et al., 2025). Whoever betrays, on the Day of Judgment he will come bearing what he has betrayed"(*Surat Ali 'Imran Ayat 161 – Tafsirq.Com*, n.d.)(Islam, n.d.) This verse prohibits all forms of unlawful acquisition of wealth, including corruption and bribery Klik atau ketuk di sini untuk memasukkan teks..

Amr bin Shu'aib, from his father, from his grandfather, said: The Messenger of Allah (peace be upon him) said: "Return the needle and thread (that you have taken without right), for indeed ghulul (embezzlement of spoils of war or public property) is a disgrace, fire (of Hell), and shame for its perpetrator on the Day of Resurrection." Ibn Kathir, Tafsirul Qur'anil Azhim(Ratih Kumalasari et al., 2024). This narration illustrates how seriously Islam takes honesty and trustworthiness, even in trivial matters such as needles and thread. This implies that there is no reason for a believer to look down on public property, especially since it is the trust of the community (ummah), no matter how small the embezzlement may be. Later, any deviation from the trust of the ummah will become a disgrace and shame on the Day of Judgment(Ratih Kumalasari et al., 2024)(Khalaf et al., n.d.). Corruption is a long-standing cultural phenomenon, which is commemorated worldwide every December 9 as Anti-Corruption Day or International Anti-Corruption Day Corruption Day, through a resolution by the United Nations (UN) with the intention that this commemoration will globally raise awareness about the importance of prioritizing the eradication of corruption, strengthening a culture of integrity, and encouraging cooperation in combating practices that harm the state and society(*Website DJKN 2*, n.d.). Islam strictly prohibits ghulul and considers it a major sin due to the betrayal involved in managing the property of the ummah, which is done secretly(Anyta Widiyanti et al., 2025). By committing corruption, it is the same as stealing, and the perpetrator will bear the burden on his shoulders, and Allah SWT will expose his shame before all His creatures on the Day of Judgment. Whether it is a little or a lot, legally, it is still considered ghulul. Even if the perpetrator returns the proceeds of corruption, it will not absolve them of their sin, as stated in the hadith of Abu Hurairah r.a.: "They must return it before the distribution is made."(Muslim et al., n.d.). Integrity and corruption prevention are two crucial elements in social life. Corruption has the potential to destroy social, economic, and political structures, as well as have a negative impact on the moral and spiritual values of individuals and communities(Sholihah & Nurhayati, n.d.). From a religious perspective, integrity is not only seen as an ethical principle that must be applied in daily activities, but also as a responsibility that must be maintained in order to achieve peace and prosperity. Various religious teachings, including Islam, Christianity, Hinduism,

Buddhism, and others, provide clear guidance on the importance of integrity and corruption prevention (Website DJKN, n.d.). The word “integer” is the root of the word “integrity,” which means whole or undivided. This word integrity refers to the harmony between thoughts, words, and deeds. In a religious context, integrity means loyalty to religious teachings and moral principles, as well as a commitment to always be honest and fair in every aspect of life (INTEGRITY, “LOOKS DIFFICULT” Does Not Mean IMPOSSIBLE, n.d.). One example of corruption involving Village Funds in Lombo Tengah Village, Tanete Riaja Subdistrict, Barru Regency, South Sulawesi Province is a concrete example. Based on the results of an audit by the Barru Regency Inspectorate, the Head of Lombo Tengah Village was proven to have abused his authority by borrowing Rp226 million from the Village Fund without repayment, which has clearly caused losses to state finances and the community (*Hasil Wawancara Kepala Desa Di Kab. Barru*, n.d.).

## **METHODS**

One example of corruption involving Village Funds in Lombo Tengah Village, Tanete Riaja Subdistrict, Barru Regency, South Sulawesi Province is a concrete example. Based on the results of an audit by the Barru Regency Inspectorate, the Head of Lombo Tengah Village was proven to have abused his authority by borrowing Rp226 million from the Village Fund without repayment, which has clearly caused losses to state finances and the community.

## **FINDINGS AND DISCUSSION**

### **3.1. Forms of Corruption of Village Funds in Lombo Tengah Village, Barru Regency**

Crimes that grow and develop in people's lives always have a causal factor behind the occurrence of these events. Every crime, including corruption, which is classified as an extraordinary crime, always raises two main social positions: the perpetrator and the victim, and has an impact on public losses, both material and moral (Artadinata, n.d.). Corruption cases in villages are often revealed due to internal conflicts between village heads, treasurers, and secretaries, especially related to budget distribution (Maulana, 2023). When there is injustice or disappointment, one party can act as a whistleblower by reporting to the BPD, Inspectorate, police or prosecutor's Office. In addition, the difference between administrative reports and field facts is also an early indicator of irregularities, for example projects that are reported to be completed but not worked on. Another factor is the weak understanding of village officials on financial governance (Mustawa et al., 2022) as stipulated in Permendagri number 20 of 2018, so that administrative errors easily become corruption loopholes. In addition, there are audits and investigations by authorized authorities, such as BPK, BPKP, and inspectorates, which periodically find discrepancies between financial statements and physical conditions in the field. The results of this audit became the legal basis for the investigation of corruption in accordance with Article 184 of the Criminal Procedure Code and articles 2-3 of the corruption law.

Corruption in society is caused not only by weak morality and low income of officials, but also by apathy and lack of critical power of society. In fact, some people are also dragged into corrupt practices, for example through the acceptance of money politics during elections or involvement in illegal levies (extortion) (Bukhary et al., n.d.). The phenomenon of corruption, collusion, and nepotism (KKN) that spread from the village level to the Center shows how ideal good governance (*Corruption\_and\_Anti\_corruption\_Chapter*, n.d.) is still far from reality. Losses due to corruption are not only in the form of state financial losses, but also reduce public trust in the government. As a result, the ideals of transparent, accountable, participatory, efficient, effective, and based on the rule of law have become difficult to realize (Ramadhani & Gita Cahyani, 2023) (*Pemberantasan Korupsi Terhadap Tingkat Transparansi dan Akuntabilitas Pemerintahan* et al., 2025).

At the village level, corruption needs serious attention. Based on Law No. 3 of 2024 concerning the Second Amendment to Law No. 6 of 2014 concerning villages, the purpose of village government is to improve the welfare of the community and the quality of human life through the fulfillment of basic needs, infrastructure development, development of local economic potential, and socio-cultural and environmental preservation. The village is expected to be a strong, independent, democratic, and professional entity (Moonti & Kadir, 2018). However, in practice, misuse of village funds is still frequent. Forms or categories of Village Fund corruption include:

1. Embezzlement (embezzlement) is the use of village funds for personal interests by manipulating financial statements or proof of transactions (Muhammad Chaerul Ichsan & Anggriani, 2025).
2. Budget abuse is the use of funds not in accordance with the allocation in the APBDes, for example for personal purposes (5046-13064-1-SM, n.d.).
3. Price Mark-up is the inflating of the cost of goods or services so that there is a difference enjoyed by the perpetrator (5046-13064-1-SM, n.d.).

4. Bribery and gratification is the giving or receiving of rewards to influence decisions related to Village Fund Management(Lamusu et al., n.d.).
5. A fictitious project (ghost project) is an activity that was never implemented or only partially, but the budget was fully disbursed(Bilmes, 2024).

Looking at the case in this study which refers to the case of corruption that occurred in the village of Lombo Tengah, Barru Regency, found something similar as a form of misuse of village funds that still often occurs. According to the Barru Regency regional inspector Mr. Abdul Rahim (interview results dated September 29, 2025)(*Hasil Wawancara Kepala Desa Di Kab.Barru*, n.d.) stated that the village head person in the corruption case in Central Lombo village was proven to involve the practice of project budget mark-up. The overpayment is enjoyed by unscrupulous village heads, causing financial losses to the state. Based on information from the Barru District Regional Inspector, community and NGO reports on budget irregularities in Central Lombo village triggered an investigative audit that found Project mark-ups worth more than Rp. 200 million. After the evidence is collected, the case is immediately transferred to the police and the prosecutor's Office. According to the Barru police investigator in the case, Nirwan (interview results dated September 30, 2025)(*Hasil Wawancara Kepala Desa Di Kab.Barru*, n.d.), the perpetrator admitted to overpaying for the project due to economic needs and insufficient salary. This reinforces the analysis that economic factors and opportunities are the main triggers for these crimes.

Mark-up projects worth more than Rp. 200 million is based on the Central Lombo APBDes in 2022, which prioritizes the development of village infrastructure development. Based on data found in Desa Lombo Tengah, in 2022, Desa Lombo Tengah received a village fund of Rp. 845.612.000. Then the allocation of village funds of Rp. 508.677.000. The village's original income was Rp. 46.226.700. For the tax and retribution of Rp. 29.727.874. Provincial financial assistance of Rp. 55.000.000. District financial assistance of Rp. 266,000,000, and other income of Rp. 24.012.433(*Hasil Wawancara Kepala Desa Di Kab.Barru*, n.d.). The Case of Desa Lombo Tengah shows the weak function of preventive supervision by local governments and Village Ministries. The village apparatus also showed a passive attitude towards indications of deviations. Based on the theory of good governance that its application is returned to the belief that whether or not a government depends on the necessity in public organizations to improve transparency, accountability and public participation in decision-making. Good Governance as a concept or concept of good governance has a broad meaning and is often understood differently depending on the context(3. *BAB II*, n.d.). In the context of eradicating KKN, good governance is often interpreted as clean governance from KKN practices. Some circles interpret good governance as an accurate translation of democracy by demanding a civic culture to support the sustainability of democracy itself(Rochmansjah, 2019). Generally, these events reflect failures in the implementation of the principles of transparency and public accountability. In addition, the abuse of authority by the village head reinforces the thesis that corruption is caused not only by economic necessity, but also by moral deviations and abuse of power (abuse of power). However, in terms of law enforcement, the authorities have shown a quick and systematic response in following up on community reports and conducting comprehensive audits and investigations.

### **3.2. Forms of efforts to prevent corruption in Central Lombo Village, Barru Regency**

Village funds are funds sourced from the state budget (APBN) allocated to each village through the district budget (APBD). These funds are used to Finance Governance, Development, Community Development, and Community Empowerment. Based on government regulations, the allocation of village funds considers the number of residents, poverty level, area, and geographical conditions. The village fund aims to support the implementation of local authorities based on rights of origin that are regulated and managed by villages(Angkasa & Nuzirwan, 2022). The implementation of the Village Fund initially replaced the previous government program, namely the PNPM(*19249 RINO SETIADY*, n.d.), with the aim of strengthening the independence of the village as well as closing the gap of foreign intervention in local development. The provision of village funds is expected to improve public services, reduce poverty, advance the village economy, reduce inter-regional disparities, and strengthen rural communities as subjects of development(Precilia et al., n.d.). To prevent corruption in the management of village funds, there are two important steps: recognizing the mode of corruption and improving the capacity (capacity building) of village officials(Rimbawani Sushanty et al., 2023). Frequent modes include fictitious procurement, budget mark-ups, not involving the community in village deliberations, as well as misuse of funds for personal gain. Therefore, the village head must understand regulations, development planning, and good financial governance, including the preparation of RPJMDesa, RKPDesa, and APBDesa. Human resource capacity is the key to successful Village Financial Management. The village administration needs not only a sufficient number of personnel, but also adequate quality—it includes the ability to accounting, preparation of reports, and organizational management. The village treasurer must also have technical competence in accordance with his duties and responsibilities. Human

resource capacity is the key to successful Village Financial Management. The village administration needs not only a sufficient number of personnel, but also adequate quality—it includes the ability to accounting, preparation of reports, and organizational management. The village treasurer must also have technical competence in accordance with his duties and responsibilities. In addition, village governments need assistance in planning, implementing, and monitoring development, including in local economic development and capacity building of community institutions. The village head has a great responsibility in realizing the welfare of the community, with the support of local governments who ideally do not politicize village activities. In preparing the village budget, the village secretary must coordinate with the village head and BPD before it is approved by the Regent. Financial implementation must be carried out in an orderly and transparent manner through the village Cash Account, with each transaction accompanied by valid evidence. Village Fund Management must be carried out efficiently, economically, transparently, and accountably by upholding the principles of justice and propriety. Prevention of corruption must be preventive, namely by ensuring transparency in every stage of the use of funds and involving the community in supervision. In addition, village officials must uphold the principle of public accountability in accordance with the spirit of good governance, so as to create a clean, effective, and fair village government.

## **CONCLUSION**

The form of accountability for village fund corruption in Lombo Tengah Village, Barru Regency is the accountability for village fund corruption includes two types, namely criminal responsibility and administrative responsibility. The perpetrator can be held criminally liable through the judicial process based on Law No. 31 of 1999 jo. Act No. 20 of 2001 with criminal sanctions such as life imprisonment or imprisonment. Meanwhile, administrative liability can be in the form of sanctions such as delays or cuts in balance funds for villages that do not distribute funds in accordance with the provisions. Efforts to prevent Village Fund corruption include increasing transparency and accountability, strengthening the capacity of village officials and village assistants, empowerment and active participation of the community, and the application of digital technology. This is done by ensuring clear policies, anti-corruption education, active community participation in supervision, and the use of technologies such as e-budgeting to monitor and evaluate the use of funds. Efforts to prevent corruption in Village Fund Management in Central Lombo Village, Barru Regency demand strong synergy between the village government, the community, and the local government to realize transparent, accountable, and equitable village governance accompanied by a good supervision system and competent human resources. Therefore, preventive measures should be a top priority in preventing corruption at the village level. Such efforts can be done through improving the capacity of village officials, understanding village financial management regulations and mechanisms, active involvement of the community in every process of planning, implementing, and monitoring village programs, prevention of corruption should be understood not only as a legal obligation, but also as a form of moral and ethical responsibility in serving the village community.

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