



## Corruption Eradication Community Movement as A Preventive Effort to Fight the Corruption of Village Funds

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### Abstract:

This article discusses public unrest due to corruption giving birth to an association called the Community Movement to Fight Corruption (GMPK). GMPK in general is expected to have great potential in eradicating corruption in Indonesia by actively involving various parties and providing moral pressure to corrupt actors and policymakers to act decisively and fairly in handling corruption cases. Meanwhile, GMPK in particular is expected to play an active role in eradicating corruption and building better governance in the management of public resources in Buton Regency. This study aims to find out the role of the Community Movement to Fight Corruption in Buton Regency in efforts to prevent corruption in Buton Regency. The research method uses a descriptive type of research, with more descriptive nature from the results of interviews and documentation studies. The data obtained will be analyzed qualitatively. The analysis method is carried out during data collection and after completing data collection in a certain period. To process the data, the following methods were used: (1) data reduction, (2) data presentation, (3) conclusion drawn. As a result of the research, the implication of GMPK to the people of Buton Regency, namely as a connector of community aspirations, is required to provide the best through daily activities in preventing corruption, namely in preventive efforts (prevention) and preemptive efforts (deterrence) of corruption crimes, especially in the use of village funds. And GMPK's real efforts in preventing corruption of village funds are carried out through programs designed both long-term, short-term and medium-term programs. And the program includes conducting research to find corruption vulnerabilities in various agencies, especially in the village, in the management of village funds by looking at potential causes of corruption that can be seen from all aspects such as the use of village funds in Buton whether it is on target or not, as well as carrying out seminars and Anti-Corruption Education workshops that present all Village Heads within the scope of Buton Regency.

**Keywords: Community Movement to Fight Corruption, Corruption, Corruption Prevention, Village Funds.**

**ABSTRAK:**

Artikel ini membahas tentang keresahan masyarakat akibat korupsi melahirkan suatu perhimpunan yang dinamakan Gerakan Masyarakat Perangi Korupsi (GMPK). GMPK pada umumnya diharapkan memiliki potensi besar dalam memberantas korupsi di Indonesia dengan melibatkan berbagai pihak secara aktif dan memberikan tekanan moral kepada para pelaku korupsi serta pembuat kebijakan untuk bertindak secara tegas dan adil dalam menangani kasus-kasus korupsi. Sedangkan GMPK pada khususnya diharapkan dapat berperan secara aktif dalam memberantas korupsi dan membangun tata kelola yang lebih baik dalam pengelolaan sumber daya public di Kabupaten Buton. Penelitian ini bertujuan untuk mengetahui peran Gerakan Masyarakat Perangi Korupsi di Kabupaten Buton dalam upaya pencegahan korupsi di Kabupaten Buton. Metode penelitian menggunakan jenis penelitian deskriptif, dengan lebih banyak bersifat uraian dari hasil wawancara dan studi dokumentasi. Data yang diperoleh akan dianalisis secara kualitatif. metode analisis dilakukan pada saat pengumpulan data berlangsung dan setelah selesai pengumpulan data dalam periode tertentu. Untuk mengolah data digunakan metode: (1) reduksi data, (2) penyajian data, (3) penarikan kesimpulan. Hasil penelitian, Implikasi dari GMPK bagi masyarakat Kabupaten Buton yaitu sebagai penyambung aspirasi masyarakat, dituntut agar memberikan yang terbaik melalui aktivitas keseharian dalam mencegah korupsi yaitu pada kegiatan upaya preventif (pencegahan) dan upaya preemtif (penangkalan) tindak pidana korupsi khususnya pada penggunaan dana desa. Dan upaya GMPK secara riil dalam mencegah tindak pidana korupsi dana desa dilakukan melalui program yang dirancang baik itu program jangka panjang, jangka pendek maupun jangka menengah. Dan Adapun programnya meliputi melaksanakan riset untuk menemukan kerawanan korupsi diberbagai instansi khususnya di Desa dalam pengelolaan dana desa dengan melihat potensi penyebab korupsi yang bisa dilihat dari segenap aspek seperti penggunaan dana Desa di Buton apakah sudah tepat sasaran atau tidak serta melaksanakan kegiatan seminar dan lokakarya Pendidikan Anti Korupsi yang menghadirkan seluruh Kepala Desa dalam lingkup Kabupaten Buton.

**Kata Kunci: Gerakan Masyarakat Perangi Korupsi, Korupsi, Pencegahan Korupsi, Dana Desa.**

## INTRODUCTION

The Village Fund is an important policy in efforts to decentralize and empower rural communities in Indonesia. Launched in 2015, this policy aims to improve the welfare and independence of villages. Village funds are allocated directly to villages throughout Indonesia with varying amounts based on several indicators, such as population size, area area, and poverty level

The implementation of Village Funds in Indonesia is regulated in several regulations, including:

- a. Law Number 6 of 2014 concerning Villages
- b. Regulation of the Minister of Finance Number 150/PMK.07/2015 concerning Procedures for the Management of Village Funds

- c. Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration Number 20 of 2018 concerning Guidelines for Village Financial Management Procedures<sup>1</sup>

The nominal amount of Village Funds allocated each year in Indonesia varies. This is because the amount of Village Funds for each village is calculated based on several indicators<sup>2</sup>, namely:

- a. **Basic Allocation:** It is a fund that is allocated equally to all villages in Indonesia. The basic allocation is calculated by multiplying 90% of the total Village Fund budget by the number of villages in Indonesia.
- b. **Formula Allocation:** It is a fund allocated to villages based on several variables, namely the number of population, area area, and poverty level. The weights of each variable are 25%, 35%, and 40%.

The following is a table of the total allocation of Village Funds each year:

Table 1. Village fund allocation in 2015-2024

<b>Year</b>	<b>Village Fund Allocation (Trillion Rupiah)</b>
2015	Rp 60
2016	Rp 68
2017	Rp 72
2018	Rp 78
2019	Rp 70
2020	Rp 72
2021	Rp 78
2022	Rp 68
2023	Rp 70
2024	Rp 73

Source: The nominal amount of Village Funds received by each village can be seen on the official website of the Directorate General of Fiscal Balance (DJPK) of the Ministry of Finance.

The implementation of Village Funds is carried out through several stages, namely:

- a. **Planning:** The Village prepares a Village Government Work Plan (RKPDDes) which contains programs and activities that will be carried out using Village Funds.
- b. **Budgeting:** The Village prepares the Village Revenue and Expenditure Budget (APBDes) based on the RKPDDes.
- c. **Implementation:** The village implements programs and activities that have been planned and budgeted in the APBDes.
- d. **Supervision:** The implementation of Village Funds is supervised by the village community, the Village Supervisory Agency (BPD), and the Regional Inspectorate.

<sup>1</sup> Harsin, A. (2017). Implementasi Kebijakan Alokasi Dana Desa di Desa Sungairaya Kecamatan Sungairaya Kabupaten Kuburaya Provinsi Kalimantan Barat. *JEKP (Journal of Economics and Public Finance)*, 1-17.

<sup>2</sup> Mustanir, A. (2016). Implementasi Kebijakan Dana Desa Dan Partisipasi Masyarakat Dalam Pembangunan Di Desa Teteaji Kecamatan Tellu Limpo Kecamatan Sidenreng Rappang. *Journal of Prophetic Politics*, 4(2).

- e. Reporting: The village reports the implementation of the Village Fund to the local government and the central government<sup>3</sup>

Village Funds, a program launched in 2015 with the noble goal of improving the welfare and independence of villages, unfortunately, has not escaped the snare of corruption. Cases of misappropriation of Village Funds continue to emerge, undermining hopes and hindering the progress of villages in Indonesia. Based on the sources provided, there are several cases of corruption of village funds involving village heads and other village officials. Here are some important points related to the corruption of village funds regarding the modus operandi of Village Fund corruption, namely:

- a. Markup of projects or drafting Cost Budget Plans (RABs) above market prices
- b. Accounting for financing from village funds for projects that are actually sourced from other funds
- c. Embezzlement of village funds for personal purposes
- d. Collection or deduction of village funds by officials
- e. Making fictitious official trips
- f. Village apparatus honorarium payment markup
- g. Office stationery payment markup
- h. Unpaid village tax or levy collection
- i. Procurement of office inventory with village funds for personal interests
- j. Public budget cuts for the benefit of village apparatus
- k. Games (kongkalikong) in projects funded by village funds
- l. Creating fictitious activities or projects that are charged to village funds<sup>4</sup>

Examples of Village Fund Corruption Cases that have been found:

- a. Former Acting Village Head in East OKU is suspected of corrupting village funds amounting to Rp357 million<sup>5</sup>
- b. Village Heads in Banten are suspected of causing losses to the state of IDR 499 million from village funds in 2020-2021<sup>6</sup>
- c. Former Village Head in Dahadano Gawu-Gawu is suspected of corruption of village funds for road construction amounting to Rp239 million<sup>7</sup>
- d. Village Head in Cianjur is suspected of corrupting village funds for BUMDes amounting to Rp1.3 billion<sup>8</sup>

The most crucial issue to be discussed and difficult to solve by the nation and government of Indonesia today is the problem of corruption. This is because the longer the crime of corruption is, the more difficult it is to overcome. Corruption seems to have taken root and permeated every joint of human life.

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<sup>3</sup> Nurhayati, N., & Ridwan, M. S. (2019). Pengelolaan Dana Desa Dalam Perspektif Hukum Islam. *Iqtishaduna: Scientific Journal of Sharia Economic Law Students*, 68-80.

<sup>4</sup> Pandiangan, R., Marlina, M., & Purba, N. (2021). Pertanggungjawaban Tindak Pidana Korupsi Dana Desa Oleh Pangulu Nagori (Desa) Nagori Desa Pematang Sinaman (Studi Putusan PN. Tipikor Nomor 67/Pid. Sus. TPK/2019/PN. Mdn). *Scientific Journal of METADATA*, 3(2), 559-582.

<sup>5</sup> <https://sumsel.bpk.go.id/2024/03/01/diduga-korupsi-dana-desa-rp-357-juta-mantan-pjs-kades-kurungan-nyawa-iii-oku-timur-jadi-tersangka/> downloaded on June 14, 2024

<sup>6</sup> <https://sustain.id/2023/09/22/9-tahun-uu-desa-strategi-preventif-kasus-korupsi-dana-desa-%EF%BF%BC/> downloaded on June 14, 2024

<sup>7</sup> Ibid

<sup>8</sup> Ibid

The definition of corruption in Law No. 31 of 1999 concerning the Eradication of Corruption Crimes, namely every person deliberately and unlawfully commits an act with the aim of enriching himself or another person or corporation that results in financial losses of the State or the State economy

In recognizing cases of corruption, we also need to know the characteristics of the corruption crime itself. In general, the characteristics of corruption crimes are as follows:

1. In corruption involving more than one person, this is not the same as a case of theft or fraud.
2. Corruption generally involves secrecy, unless it is rampant and deep-rooted.
3. Corruption involves elements of obligations and mutual benefits that are not always in the form of money.
4. Those involved in corruption try to cover up their actions by taking refuge behind legal justification
5. Those involved in corruption are those who want firm decisions and those who are able to influence those decisions.
6. Every act of corruption invites fraud committed against public bodies or the general public.
7. Every form of corruption is a betrayal of trust
8. Every form of corruption involves the contradictory dual function of those who commit the act.
9. Acts of corruption violate the norms of duty and responsibility in the social order<sup>9</sup>.

Based on the characteristics described above, there are basically many factors that can be identified as the factors that cause corruption crimes, therefore it is difficult to explain the factors that cause corruption crimes as a whole. So there are several basic factors that are the cause of corruption crimes that are partly inherent in a person and a person's habits, namely:

1. The nature of feeling dissatisfied with the condition of their wealth so that they enrich themselves continuously. The urgent needs of life cause many people to take shortcuts by committing corruption crimes.
2. A consumptive lifestyle, a person who is addicted to shopping will be a trigger for corruption
3. Not applying religious teachings, because every religion teaches about goodness, by practicing the haq and avoiding the badil, but many people do not practice the teachings of their religion so that they legalize many ways, one of which is committing corruption
4. The lack of exemplary nature of a leader is also a factor in the smooth running of corruption crimes.
5. People who do not realize that they are victims of corruption itself<sup>10</sup>

From that factor, the Indonesian government has formed various laws and regulations related to efforts to eradicate corruption. Some of the laws and regulations in question are:

1. TAP MPR No. XI/MPR/1998/ concerning State Administrators who are clean and free from corruption, collusion and nepotism
2. Law Number 28 of 1999 concerning Clean and Free State Administrators from Corruption, Collusion and Nepotism
3. Law Number 31 of 1999 concerning the Eradication of Corruption

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<sup>9</sup> Syed Hussein Alatas, *The Sociology of Corruption* Delta Orient (Pte), Singapore, 1975 translated by Al Ghozie Usman, *Sociology of Corruption*, 1982, Second Edition, LP3ES, Jakarta, Page 12.14

<sup>10</sup> Khe, R. E., Simatupang, T. A., & Saragi, I. (2020). Analisis Yuridis Terhadap Pertanggungjawaban Pelaku Tindak Pidana Korupsi Yang Dilakukan Secara Bersama-Sama: Analisis Yuridis Terhadap Pertanggungjawaban Pelaku Tindak Pidana Korupsi Yang Dilakukan Secara Bersama-Sama. *Journal of Cahaya Keadilan*, 8(1), 47-62.

4. Law Number 20 of 2001 concerning amendments to Law Number 31 of 1999 concerning the Eradication of Corruption
5. Law Number 7 of 2006 concerning the Ratification of the United Nations Convention Against Corruption, 2003 (United Nations Convention Against Corruption, 2003)
6. Law Number 30 of 2002 concerning the Corruption Eradication Commission
7. Law Number 46 of 2009 concerning the Corruption Crimes Court.<sup>11</sup>

In addition to the laws and regulations made, the government has also formed teams, task forces and commissions that are directly and indirectly related to the prevention and eradication of corruption, as follows:

1. TGPTPK (Article 27 of Law No. 31 of 1999 and Government Regulation No. 19/2000), was dissolved by judicial review of the Supreme Court (03/P/HUM/2000) on March 23, 2001.
2. The State Administrator's Wealth Audit Commission (KPKPN) (formed based on Law No. 28 of 1999 consisting of 27 members led by Yusuf Syakir, based on Law No. 30 of 2002 was finally merged into part of the Corruption Eradication Commission (KPK).
3. Corruption Eradication Commission (Law Number 30 of 2002)
4. The Corruption Eradication Coordination Team (Timtas Tipikor) of Presidential Decree No. 11 of 2005, is tasked with resolving corruption cases that occurred in 16 State-Owned Enterprises (SOEs), 4 Departments, 3 private companies, and 12 corruptors who fled.<sup>12</sup>

The eradication of corruption in Indonesia has been carried out for a long time until now with various forms of handling, but corruption has grown more and more as time goes by. Eradication of corruption does not have to be imposed solely on the Corruption Eradication Commission known as KPK, but all components of society must also take part in eradicating corruption. The experience in Hong Kong is considered successful in combating corruption lies in the formation of a community empowerment strategy supported by an independent anti-corruption body. One of the distinctive features of Hong Kong's anti-corruption strategy is in the form of mobilizing the public to fight corruption.<sup>13</sup>

Community participation and participation in the eradication of corruption is a strategy that needs to be developed because the community can participate through its social control function as a supervisor of the law enforcement process. "The importance of local community participation in eradicating corruption also gets attention from partnerships. Of the 20 ideas for eradicating corruption introduced by the partnership, the empowerment of local communities has its own place

The role of the community is urgently needed in efforts to eradicate corruption by creating new ways to obtain information and participation from citizens regarding corruption. Government Regulation No. 71 of 2000 concerning Procedures for the Implementation of Community Participation and Awarding in the Prevention and Eradication of Corruption Crimes contained in articles 5, 6, and 7.<sup>14</sup>

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<sup>11</sup> Kristian and Yopi Gunawan. 2015. *Tindak Pidana Korupsi*. Bandung: PT. Refika Aditama. Pages 4-5

<sup>12</sup> Ibid

<sup>13</sup> Elwi Danil. 2014. *Korupsi: Konsep, Tindak Pidana dan Pemberantasannya*. Jakarta: Rajawali Press. Page.187

<sup>14</sup> Article 5 paragraph (1) reads: 1) Every person, Community Organization or Non-Governmental Organization as referred to in article 3 paragraph (1) has the right to legal protection both regarding legal status and security. Article 6 paragraphs (1) and (2) read: 1) Law enforcement or the commission is obliged to keep secret the possibility of knowing the identity of the reporter or the content of the information, suggestions, or opinions submitted 2) If necessary, at the request of the whistleblower, law enforcement or the commission may provide physical security for the whistleblower and his family. Article 7 paragraph (1) reads: 1) Every person, Community Organization or Non-Governmental Organization who has contributed to efforts to help prevent or eradicate corruption is entitled to an award.

Community institutions related to the eradication of corruption, one of which was formed by the government, namely the Community Movement to Fight Corruption as GMPK which is an association of moral movements to fight corruption. GMPK was first established by people who care about the current condition of the nation, GMPK was born in Jakarta based on the Notary Deed of Yulkhaizar Panuh, SH No. 10 dated October 21, 2013. The association is incorporated based on Skep. Minister of Law and Law of the Republic of Indonesia number: AHU-265. AH.01.07 of 2013.

One of the founding figures of the Association of the Community Movement to Fight Corruption (GMPK) is Bibit Samad Rianto, who is the general chairman of the central Community Movement to Fight Corruption as well as a former KPK leader who now serves as an advisor to the Corruption Eradication Commission. Bibit Samad Rianto is also mandated by the State as the supervisor of village funds so that GMPK is more inclined to supervise village funds. This movement is a movement born from the instinct of a group of people to be concerned about acts of corruption, as contained in the perspective of the community movement against corruption: "This association is an independent, unitarian, kinship humanitarian and social organization and is a gathering place for observers of community life behavior and bureaucracy who are moved to participate in preventing and deterring corruption

Therefore, branches of the Community Movement to Fight Corruption were born in various regions in Indonesia to gather community participation in efforts to eradicate corruption. GMPK is also included and established in one of the districts in Southeast Sulawesi, namely Buton district. The Chairman of GMPK of Buton Regency Dirmansyah was inaugurated directly by the chairman of the Central GMPK Bibit Samad Rianto. The inauguration was held at the Wakaka Multipurpose Building, Monday, July 23, 2018. On that occasion, the chairman of GMPK Buton Regency Dirmansyah stated:

"In the future, GMPK will focus more on helping local governments prevent corruption by providing anti-corruption education in all segments of society. GMPK Buton will be a partner of the government that will work with the police, prosecutor's office and village heads to fight corruption."<sup>15</sup>

Therefore, GMPK in carrying out its duties is directly under the auspices of the KPK and is not tied to any institution, but can help and cooperate with law enforcement and local governments. GMPK carries out its duties by supervising village heads, regional leaders, contractors, as well as supervising regional apparatus called SKPD (Regional Apparatus Work Unit). In a meeting, Bibit said "corruption can occur if there are intentions, opportunities and targets. Corruption is a crime that must be prevented and eradicated so that the country can progress".

Therefore, GMPK was established as a form of active community participation in eradicating corruption, by closing fertile lands that provide opportunities for corruption crimes so that there is no more leakage of state money. The existence of GMPK in the midst of the community certainly has a vision and mission<sup>16</sup> to achieve the goals aspired to

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<sup>15</sup> Wa Ode Yeni W." Mantan Pimpinan KPK Kukuhkan Pengurus GMPK Buton." 16 februari 2019. 10:50 WITA <http://inilahsultra.com/2018/07/23/mantan-pimpinan-kpk-kukuhkan-pengurus-gmpk-buton>

<sup>16</sup> The vision and mission of the Community Movement Against Corruption are: 1). Increasing the participation of civil society in efforts to prevent (preventive) and preemptive corruption crimes as well as assistance in taking action (repressive assistance) against third-party arbitrary acts against victims that may occur in their environment in stages covering ten (Dasa) of community life (Gatra), 2). To become a humanitarian and social organization that encourages the creation of an anti-corruption society through a moral movement to fight corruption that will arouse community participation to prevent and counteract the vulnerability and root cause of corruption in Indonesia. 3). It is a movement

The formation of a movement/association of people who are aware of the urgency of this problem, one of which is the establishment of the "Community Movement to Fight Corruption (GMPK)" which spreads in various regions throughout Indonesia, one of which is in the Buton Regency area. This movement is a social movement carried out voluntarily by a group of people who want to treat chronic diseases in corruption cases in Indonesia. GMPK was established on October 21, 2013 in Jakarta. This association is an independent, unitary and kinship humanitarian and social organization, and is an association engaged in anti-corruption education, supervision, review, prevention, deterrence, search, and problemsolving regarding corruption cases. The number of corruption cases that occurred in Buton district requires the establishment of the Community Movement Against Corruption association which is expected to be able to prevent the growth and development of corruption in Buton district.

## METHOD

This research is a descriptive research<sup>17</sup>, with more of a description of the results of interviews and documentation studies. The data obtained will be analyzed qualitatively<sup>18</sup>. The analysis method is carried out during data collection and after completing data collection in a certain period. To process the data, the following methods were used: (1) Data reduction, (2) Data presentation, (3) Drawing conclusions<sup>19</sup>

## RESULTS AND DISCUSSION

Corruption crimes must be prevented before there are greater indications, this is in line with the goal of the Community Movement to Fight Corruption (GMPK), which is to increase the participation of civil society in efforts to prevent and *preemptively* prevent corruption

In its existence, GMPK prioritizes its activities in *preventive* (prevention) and *preemptive* (deterrence) activities of corruption crimes. Law No. 30 of 1999 concerning the Eradication of Corruption, Article 41 paragraph 1 states that "the public can participate in helping efforts to prevent and eradicate corruption".

GMPK of course provides preventive measures first by applying pressure in the form of warnings if vulnerability to corruption is found, so GMPK does not handle it to a further stage because the real task of GMPK is only on prevention or deterrence activities.

The problem of corruption is indeed a big problem in society and the government that causes unrest for some people so that deterrence and prevention are needed so that corruption crimes do not increase. So GMPK in running its organizational wheel has several annual programs to erode corrupt behavior, as for several annual programs both long-term, short-term and medium-term such as research to find corruption vulnerability by looking at the potential causes of corruption, which are seen from all aspects such as Village Funds, state administrators such as KPU, Bawaslu, looking for

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that encourages the realization of a clean government institutional system and efforts to cultivate anti-corruption behavioral citizen behavior which will be expected to bring this nation to live a prosperous, advanced and dignified life in the midst of the association of civilized nations in the world. The anti-corruption movement as a social movement is quite strategic if it starts from the lowest level, such as the regional anti-corruption movement at the district and city levels which ultimately leads to a national anti-corruption movement. "The forerunner of the anti-corruption movement must start from the establishment of anti-corruption organizations at the regional level, supported by academics in the form of ideas that can be actualized to fight corruption"

<sup>17</sup> Sujarweni, V. W. (2014). *Metodologi penelitian*. Yogyakarta: Pustaka Baru Perss. Page 78

<sup>18</sup> Sarosa, S. (2021). *Analisis data penelitian kualitatif*. Yogyakarta: PT Kanisius. Page 12

<sup>19</sup> Noor, J. (2011). *Metodologi penelitian*. Jakarta: Kencana Prenada Media Group. Page 114-115



solutions and solving problems when corruption cases are found through seminars or workshops, Legal aid consultation, advocacy and anti-corruption education from an early age. In solving the problem of corruption in Buton Regency, GMPK held a seminar or workshop attended by village heads and the people of Buton Regency with the theme "Increasing and strengthening the integrity capacity of village heads" as well as introducing GMPK to the community. The community movement to fight corruption under the auspices of the Buton Regency area also opens legal aid consultations for people who want to consult on corruption crimes, as well as provide supervision over Buton government policies so that in making policies that are not based on personal interests and are not detrimental to the community.

GMPK has a work program that is structurally downwards following the guidance of the central leadership which is inseparable from the vision and mission line of GMPK itself. GMPK has a work program that is structured down to follow the guidance of the central leadership which is inseparable from the vision and mission line of GMPK itself. The GMPK work program is certainly in accordance with their respective fields, such as in the field of Anti-Corruption Education is not limited to carrying out activities as long as we can manage these activities.

It is possible to organize 2 (two) to 3 (three) socialization activities about Anti-Corruption education in one year. The socialization program in the form of seminars or anti-corruption education whose orientation is to provide from an early age to the Buton generation for an early introduction in providing knowledge about corruption and the dangers of corruption, although it has not been running well, this program can be the main step in preventing corruption because many Buton people are unable to distinguish between acts of corruption, bribery and gratuity with an attitude of gratitude for something, so GMPK must be a forum for information and knowledge for the people of Buton.

Of all these work programs, there is one program that is the main priority of GMPK, namely the escort and security of village funds, because the general chairman of the central GMPK, Mr. Bibit Samad Rianto, was assigned as the chairman of the village fund task force so that he created GMPK associations throughout Indonesia as an effort to escort and secure village funds so that fraud does not occur that leads to corruption. It can be identified that GMPK is synonymous with escorting village funds because Mr. Bibit Samad Rianto is the general chairman of GMPK who was appointed by the Ministry of Villages to be the chairman of the village fund task force so that GMPK structurally follows the leadership to prioritize the escort of village funds. This is because some of the village heads who hold office misuse village funds because they are tempted by the amount of village funds disbursed by the central government, so that they can plunge the village heads to commit violations of the law, namely corruption

GMPK has made efforts by having several work programs in eradicating corruption in Buton Regency such as conducting research to find corruption vulnerabilities in various agencies by looking at potential causes of corruption that can be seen from all aspects such as the use of village funds in Buton whether it is on target or not, because many village heads are not able to account for the use of village funds. Corruption in the regions has become a planned activity, which is structured systemically so that it is not easily detected. Therefore, its handling also requires systemic efforts.<sup>20</sup>

Escorting village funds is the main thing if you want to eradicate corruption from the bottom line, based on what is in question must start from the bottom or from the root, namely from the village. That's why the escort from the village, if the village is good from the roots, automatically

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<sup>20</sup> Supeno, Hadi, 2009, *Korupsi di Daerah: Kesaksian, Pengalaman dan Pengakuan*, Yogyakarta, Total Media. Page. 115

the top will also be good, therefore starting from the bottom, namely village funds because many village funds are not on target, with such large funds if the use is optimal, Indonesia can progress.

Supervision and assistance in the use of village funds do need to be carried out by related parties, synergy between the government and the community is also needed to ensure that village funds run well because there have been many cases such as embezzlement of village funds, administrative errors, and so on that lead to corrupt activities. Like the case once faced by GMPK in Topa village, South Lasalimu District, there was an administrative error in the Village Fund in the village, causing the village funds to not be liquid due to the absence of accountability from the village for the previous village funds, this is one of the indications of the village head falling into the realm of corruption because according to reports during the work of the Village Management Board, The imam of the mosque and the teacher of recitation in Topa village have never been paid by the village head. So that GMPK and several related parties participate in solving this problem.

When a corruption case is found, GMPK does not accompany the suspect to the court level because GMPK is only on preventive measures before the indication becomes a real action, the rest of the suspect will be handed over to the prosecutor and the police who will follow up.

From the various activities carried out by GMPK, of course, there is an impact that it has caused in the community and the government regarding corrupt behaviors in Buton district. The presence of GMPK can have a significant impact or have an ordinary impact on corruption in Buton Regency. The intention to commit corruption with the existence of GMPK has not been measurable but still presses by conveying to the community not to hesitate to report corruption through Email, WA and others so that the village government and the community become wary of committing corruption even though the current movement is not widely known to the public, but we hope that GMPK will be bigger and exist in the future so that corruption crimes, especially in Buton Regency, can minimized and even cut down. Based on the above, now village heads, the government and law enforcement are starting to worry about becoming less and less space for corruption. This is in accordance with Law No. 30 of 1999 concerning the Eradication of Corruption Crimes, Article 41 paragraph 1 that the public can participate in helping efforts to prevent and eradicate corruption crimes

In counteracting corruption that occurs, there are three important aspects, namely:

1. The aspect of social structure, namely a consistent attitude is the main capital. If there is resistance to corruption in society, there will be strength to fight corruption and vice versa.
2. The juridical aspect, namely non-discriminatory law enforcement,
3. The ethical aspect or human character, namely the existence of efforts that lead to moral factors.<sup>21</sup>

With the capability, fraud will be obscured well by the external users. However, this capability should not be an angle that aligns with the pressure, opportunity, and rationalization. It automatically always attaches to each of the three angles of the fraud triangle model. Based on the theoretical framework of fraud, this study will rely on the angle of pressure. The pressure can emerge along with the opportunity and rationalization. The emergence of pressure allows the opportunity sought by rationalization to provide goodlooking financial statements (manipulation).<sup>22</sup> Resistance to corruption cases that occur needs to be carried out by the people of Buton in order to suppress the

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<sup>21</sup> Kumorotomo, Wahyudi, 2002, *Etika Administrasi Negara*, Jakarta, Raja Grafindo Persada. Page. 216

<sup>22</sup> Abbas, Ahmad. "Does Zakat Signal the Firm Value? An Additional Inference of Mining and Manufacturing Zakatnomics." *International Journal of Zakat* 5.1 (2020): 55-66. Hlm. 121

growth of corruption cases and foster shame to commit acts of corruption so that moral values in Buton society are maintained.

For this reason, it can be concluded that the presence of GMPK has not had a significant impact on corruption prevention in Buton Regency, because GMPK is still very young with only one year old and work programs that have not been implemented in real terms.

Although GMPK has tried to provide space for the community to supervise corruption crimes and socialize to the community and the government about the prohibition of committing corruption crimes, it is not yet certain that the corruption of village funds in Buton Regency has decreased. However, with the existence of GMPK in the midst of the Buton community, it can at least put pressure and supervision on village government officials and the community so that they are more vigilant in carrying out actions and policies in the government.

## CONCLUSION

Many efforts have been made by the government to prevent and treat chronic corruption, one of which is the passage of Law No. 20 of 2001 amending Law No. 31 of 1999 concerning the Eradication of Corruption. Corruption eradication requires the mobilization of the community in its implementation to close the fertile lands for corruption crimes.

Community unrest due to corruption gave birth to an association called the Community Movement to Fight Corruption (GMPK). As a wing of the KPK, GMPK is expected to be able to provide a bright spot on the handling of corruption crimes in Indonesia through work activities carried out by GMPK.

The implications of GMPK for the people of Buton Regency are that as a connector of community aspirations, it is required to provide the best through daily activities in preventing corruption, namely in preventive efforts (prevention) and preemptive efforts (deterrence) of corruption crimes, especially in the use of village funds. And GMPK's real efforts in preventing corruption of village funds are carried out through programs designed both long-term, short-term and medium-term programs. And the program includes conducting research to find corruption vulnerabilities in various agencies, especially in the village in the management of village funds by looking at the potential causes of corruption that can be seen from all aspects such as the use of village funds in Buton whether it is on target or not and carrying out seminars and Anti-Corruption Education workshops that present all Village Heads within the scope of Buoton Regency.

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