



## THE IMPACT OF COMMUNITY PARTICIPATION IN VILLAGE FUND MANAGEMENT ON FRAUD PREVENTION

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<p><b>Info Article</b></p> <p>Received : 02 September 2024</p> <p>Revised : 03 Oktober 2024</p> <p>Accepted : 01 November 2024</p> <p>Publication : 30 November 2024</p>	<p><b>Abstract:</b> <i>This study aims to analyze the impact of community participation in village fund management on fraud prevention. This study uses a qualitative approach with a case study method in Kolowa Village. The informants consisted of various elements of society, including village officials, members of the Village Consultative Board and the general public involved in the management of village funds. Data collection was carried out using several techniques, namely interviews, observations, and documentation studies and then thematic analysis was carried out. Data triangulation will also be carried out to ensure the accuracy and consistency of information obtained from various sources. The results found that community participation in the management of village funds has an impact on fraud prevention. Transparency and accountability in village fund management can be increased through active community involvement, thereby minimizing the possibility of fraud. Community participation also contributes to improving the competence of human resources in village fund management.</i></p>
<p><b>Keywords:</b> Community Participation, Village Fund Management, Fraud Prevention</p> <p><b>Kata Kunci:</b> Partisipasi Masyarakat, Pengelolaan Dana Desa, Pencegahan Fraud</p>	<p><b>Abstrak:</b> Studi ini bertujuan untuk menganalisis dampak partisipasi masyarakat dalam pengelolaan dana desa terhadap pencegahan fraud. Penelitian ini menggunakan pendekatan kualitatif dengan metode studi kasus pada Desa Kolowa Kabupaten Buton Tengah. Informan penelitian terdiri dari berbagai elemen masyarakat, termasuk perangkat desa, anggota Badan Permusyawaratan Desa (BPD), dan masyarakat umum yang terlibat dalam pengelolaan dana desa. Pengumpulan data dilakukan dengan menggunakan beberapa teknik, yaitu wawancara, observasi, dan studi dokumentasi kemudian dilakukan analisis tematik. Selain itu, triangulasi data juga akan dilakukan untuk memastikan keakuratan dan konsistensi informasi yang diperoleh dari berbagai sumber. Hasil penelitian menemukan partisipasi masyarakat dalam pengelolaan dana desa memiliki dampak terhadap pencegahan fraud. Transparansi dan akuntabilitas dalam pengelolaan dana desa dapat ditingkatkan melalui keterlibatan aktif masyarakat sehingga meminimalisir kemungkinan terjadinya kecurangan. Selain itu, partisipasi masyarakat juga berkontribusi terhadap peningkatan kompetensi sumber daya manusia dalam pengelolaan dana desa.</p>
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## INTRODUCTION

Community participation in the management of village funds is very important as one of the strategies to prevent fraud. Community participation can be defined as the active involvement of individuals or groups in decision-making processes related to the use of resources, including village funds. Community participation is not only limited to voting in village deliberations, but also includes supervision and evaluation of the use of funds. Adhana et al. (2024) emphasized that high public participation can increase accountability and transparency in fund management, which in turn can reduce the potential for *fraud*.

Community participation in the management of village funds is an increasingly important issue in Indonesia, especially in the context of fraud prevention. The allocation of village funds, which continues to increase every year, has an important focus to ensure that the use of these funds is carried out in a transparent and accountable manner. According to data from the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration, the allocation of village funds in 2023 will reach Rp 70 trillion, which shows the government's commitment to improving the welfare of rural communities. However, the high allocation of these funds is also accompanied by a greater risk of fraud, so that community participation in the supervision and management of village funds is very crucial (Deza & Utomo, 2024).

Data from the Central Statistics Agency (2022) shows that villages with high levels of community participation tend to have better and more transparent financial reports. Based on a study conducted by Rismayani et al. (2024), it was found that villages that have a good participation mechanism in the management of village funds have a lower level of fraud compared to villages that do not involve the community. This research shows that community participation is not just a formality, but a key element in creating clean and accountable village fund management. Referring to research conducted by Merawati et al. (2022), community participation not only functions as a supervisor, but also as an agent of change that can encourage the improvement of village fund management performance. The community can be actively involved in every stage of village fund management, from the planning stage to the evaluation stage. This condition is expected to create a greater sense of ownership and responsibility for the use of village funds, so that it can minimize the risk of *fraud*.

Although there are many studies that discuss village fund management and fraud prevention, there are still several research gaps that need to be filled. First, most existing

studies focus more on internal aspects such as control systems and accountability, while community participation as an external factor is often overlooked. Research by Budiarto et al. (2020) and Purnamasari (2021) emphasizes the importance of accountability and transparency, but less emphasis is placed on how community participation can play an additional role as supervision in the management of village funds. Second, existing research is often conducted in a more general context and is not specific to local conditions. For example, research by Merawati et al. (2022) provides an overview of community participation, but does not delve into the specific context, namely local conditions that may have unique challenges and opportunities in village fund management. Third, although there are several studies that link community participation to fraud prevention, such as those conducted by Rismayani et al. (2024), there are still few that explore the specific mechanisms of how such participation can be implemented and measured.

The management of village funds in Central Buton Regency has been the main spotlight, especially related to transparency and accountability. In 2022, there were reports of misuse of village funds that harmed local communities, prompting the need for more in-depth research on factors that can prevent fraud. One of the approaches that is expected to reduce the risk of *fraud* is to increase community participation in the management of village funds. According to Deza and Utomo (2024), active community participation can function as an effective monitoring mechanism, thereby reducing the possibility of misuse of funds.

Community participation in the management of village funds in Central Buton Regency shows significant variations. Several villages have successfully involved the community in every stage of fund management, from planning to reporting. For example, in Kamama Mekar Village, the community is actively involved in village deliberations to formulate a plan for the use of village funds, which leads to the improvement of infrastructure and public services (Herliya, 2021). However, there are still other villages that face challenges in inviting the community to actively participate, which can open up opportunities for fraudulent practices.

The main motivation of this study is to explore how community participation can contribute to preventing fraud in village fund management. In many cases, communities that are actively involved in the village fund management process can serve as effective supervisors, helping to detect and prevent potential budget misuse. Research by Aulia et al. (2023) shows that high transparency and accountability in the management of village

funds can reduce the potential for fraud, and this can be achieved through increased community participation. In addition, community participation can also increase the sense of ownership and responsibility for the use of village funds. According to Adhana et al. (2024), people who feel involved in the management of village funds tend to be more concerned and proactive in reporting irregularities that occur. This shows that active participation can be an effective tool in creating an environment that is clean from fraudulent practices. The motivation for this research is also driven by the need to understand local dynamics that affect community participation. Each village has unique characteristics that can affect the level of community participation. Therefore, this study aims to fill the research gap by conducting an in-depth analysis of the impact of community participation in village fund management on *fraud* prevention. In addition, this study also aims to provide practical recommendations for village governments and other stakeholders in increasing community participation. By understanding the factors that encourage community participation, it is hoped that the government can design more inclusive and transparent programs, so that the community is more motivated to be involved in the supervision and management of village funds.

## **METHOD**

This study uses a qualitative approach with a case study method. Case studies were chosen because they provide an in-depth picture of a particular situation in a specific context. Through case studies, researchers can collect rich and detailed data on community experiences in village fund management, as well as how such participation contributes to fraud prevention. Thus, the results of the study are expected to provide practical recommendations for more transparent and accountable management of village funds. The location of this research was carried out in Kolowa Village, Central Buton Regency. This district was chosen because it has an active and diverse village fund program, as well as challenges in terms of transparency and accountability in its management. According to data from the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration (2023), Central Buton Regency receives a significant allocation of village funds, thus making it a relevant area to research.

The research informants consisted of various elements of society, including village officials, members of the Village Consultative Board (VCB), and the general public involved in the management of village funds. Sampling was carried out purposively, where the researcher selected respondents who were considered to have relevant

knowledge and experience in village fund management. By involving various parties, it is hoped that a comprehensive perspective on community participation and its impact on fraud prevention will be obtained. The informants of this study are described in table 1 below:

**Table 3.1 Research Informants**

No	Informant's Name	Education	Position
1	Andi Muniati Halid, S.P.	S1	Head of Kolowa Village
2	Drs. Zainudin	S1	Chairman of VCB
3	Ruhaya	SMA	VCB Members
4	Abdullah	SMA	Community
5	La Young	SMA	Community

Source: Research Data, 2024

Data collection in this study was carried out using several techniques, namely interviews, observations, and documentation studies. This combination of techniques aims to obtain valid and reliable data on community participation in village fund management. Data obtained from interviews, observations, and documentation studies will be analyzed using thematic analysis techniques. The first step is to transcribe the interview to facilitate analysis. Next, the researcher will identify the main themes that emerge from the data, such as forms of community participation, challenges in managing village funds, and fraud prevention efforts. According to Braun and Clarke (2006), thematic analysis allows researchers to find patterns in the data that can provide in-depth insights into the phenomenon being studied.

The results of the analysis will be compared with previous theories and research to provide a broader context to the findings obtained. In addition, data triangulation will also be carried out to ensure the accuracy and consistency of information obtained from various sources. This triangulation is important to increase the validity of research results and provide a more comprehensive picture of the impact of community participation in village fund management.

## **RESULTS AND DISCUSSION**

### **General Description of Kolowa Village, Central Buton Regency**

Central Buton Regency is one of the areas located in Southeast Sulawesi Province, Indonesia. This regency was formed in 2013 as an expansion of Buton Regency. Geographically, Central Buton has an area of about 2,036.44 km<sup>2</sup> with a diverse population. According to data from the Central Statistics Agency (BPS) in 2022, the population of Central Buton Regency reached around 110,000 people, with the majority

of the population working as farmers and fishermen. The economy of Central Buton Regency is highly dependent on the agricultural and fisheries sectors, where most of the people rely on natural resources to meet their daily needs. Central Buton Regency also has the potential for abundant natural resources, such as mineral mines and marine products. However, the management of these resources needs to be carried out carefully so as not to cause social conflicts and environmental impacts. Therefore, it is important for the community to be involved in the supervision and management of these resources, so that the benefits can be felt fairly by all levels of society.

One of the villages in central Buton Regency is Kolowa Village. Kolowa Village is approximately 18 KM from the capital of Central Buton Regency or approximately 14 KM from the capital of Gu District. Based on village government administration data, the number of residents of Kolowa Village was recorded at 268 families or 911 people spread across four hamlets. In general, the livelihood of the people of Kolowa Village is identified into several areas of livelihood, such as: farmers, fishermen, civil servants/TNI/POLRI, honorary personnel, self-employed, private employees, daily laborers, and craftsmen.

### **Level and Form of Community Participation in Village Fund Management**

Community participation in the management of village funds is an important aspect that affects the effectiveness of the use of these funds. In Kolowa Village, Central Buton Regency, community participation can be seen from various stages, ranging from the planning stage, the implementation stage, to the evaluation stage of programs funded by village funds. The level of community participation in the management of village funds in Kolowa Village can be categorized in several levels. This statement is supported by the results of an interview with Mrs. Andi Muniati Halid, S.P., as the Head of Kolowa Village, saying that:

*"Look, ma'am, for the level of participation of the village community in the planning of this village fund, maybe around 70% of the community participates, because during the village musrenbang, the community is indeed urged to attend and convey all suggestions for the development of this village". (Interview, September 24, 2024).*

Based on the results of interviews with informants, it was found that the level of community participation in the planning stage for the use of village funds was quite high. As many as 70% of the community is involved in village deliberations to determine the priority of using funds. This shows that the community has a high awareness of the

importance of community involvement in the decision-making process. The results of the interview also provided clarity about the form of community participation undertaken by the people of Kolowa Village. The first form is community participation in the planning stage, meaning that the community is involved in village deliberations to determine the priority of using funds. The community is not only the beneficiary, but also plays an active role in determining the direction of village development. According to Sailan and Badaruddin (2022), participation in planning is very important to ensure that the programs carried out are in accordance with the needs of the community.

The second form is participation in implementation, meaning that the community is directly involved in development activities funded by village funds. For example, the community can contribute in the form of labor or other resources to support infrastructure development projects. This not only increases the community's sense of ownership of the project, but can also reduce implementation costs (Deza and Utomo (2024)). However, the level of community participation in the implementation and supervision of the use of village funds still needs to be increased. Only about 50% of respondents are actively monitoring projects funded by village funds. This statement is supported by the results of an interview with Mrs. Andi Muniati Halid, S.P., as the Head of Kolowa Village, saying that:

*"However, if for the implementation of activities funded by village funds, only some people are willing to care and participate, usually the people around the activity or people who need the activity. If presented, it may only be up to 50%". (Interview, September 24, 2024).*

The results of this interview show that there is a gap between community participation in the planning and implementation stages of activities funded by village fund. Around 50% of the community participated in the implementation of the activity. According to Aulia et al. (2023), transparency and accountability in the management of village funds can be improved through increased community participation in each stage of management.

The third form is participation in supervision, meaning that the community plays a role as a supervisor of the use of village funds. The community can supervise through forums that have been formed, such as village fund monitoring groups. With supervision from the community, it is hoped that the use of village funds can be carried out in a transparent and accountable manner. Rismayani et al. (2024) stated that supervision carried out by the community can prevent fraud in the management of village funds.

Efforts to improve community welfare are also carried out by the village government through the allocation of village funds which aim to support infrastructure development and community empowerment. However, along with the allocation of funds, various challenges have arisen, one of which is the potential for fraud in the management of village funds. This statement was supported by the results of an interview with Mr. Drs. Zainudin, as the Chairman of the Kolowa Village BPD, said that:

*"We as BPD in this village certainly participate in the management of village funds, especially in the planning and supervision stage. Our goal is only one, which is to ensure that village funds are managed properly and that no one cheats, meaning that it is according to what is planned and what is accounted for. And if asked about the level of participation, surely all of us BPD are fully participating". (Interview, September 25, 2024).*

Based on the results of the interview, community participation is a key factor in the management of village funds. With the active involvement of the community, it is hoped that supervision of the use of village funds can be more effective. Community participation in the management of village funds can reduce the risk of fraud, because the community plays the role of supervisors who are directly involved in every stage of program planning and implementation (Adhana et al., 2024).

The fourth form is participation in evaluation, meaning that the community is involved in assessing the success of the program that has been implemented. By involving the community in the evaluation, it is hoped that constructive input can be obtained for program improvement in the future. This can also increase the accountability of village fund management, because the community feels that they have a role in the assessment of the programs that are being implemented.

In addition, in an effort to increase community participation, the Kolowa Village government has also carried out various initiatives, such as training and socialization on the importance of transparent and accountable management of village funds. This statement is supported by the results of an interview with Mr. Abdullah, as a resident of Kolowa Village, said that:

*"Once, we have participated in the socialization of village funds and there is also a village fund financial training if I remember correctly. Even then, we participated in the training because we will participate in carrying out activities funded by village funds. So that we understand, we were included in the training by the village head". (Interview, September 25, 2024).*

Based on the results of the interview, the Kolowa Village Government has prepared and increased public understanding regarding the management of village funds.



However, challenges remain, especially in terms of public awareness of rights and obligations in village fund management. By increasing public awareness and understanding, it is hoped that the level of participation can increase, so that the management of village funds can be more effective and freer from fraudulent practices.

### **Fraud Analysis in Village Fund Management in Kolowa Village**

The management of village funds in Central Buton Regency has experienced various cases of fraud that are striking and have a significant impact on public trust in the village government. One example of a case that emerged was the scandal of misuse of village funds in Kolowa Village, where a number of funds that should have been used for village infrastructure development were actually allocated for the personal interests of certain individuals. According to data from the Central Buton Regency Community and Village Empowerment Office, around 30% of the total funds allocated for village infrastructure development in 2022 were not used according to their designation (Herliya, 2021).

Another case is the lack of transparency in the report on the use of village funds. A study by Merawati et al. (2022) shows that the lack of transparency and accountability in the management of village funds in Kolowa Village contributes to the emergence of fraud. For example, reports on the use of funds that are not in accordance with physical realizations in the field are often an indication of data manipulation. In some cases, the reports submitted to the public do not reflect the actual conditions, so the community does not have enough information to conduct surveillance.

The level of fraud in the management of village funds has increased in line with the lack of maximum community participation in the planning and supervision process. In Kolowa Village, the limited involvement of the community in decision-making and supervision of the use of village funds is one of the factors causing fraud cases. In addition, the existence of social and cultural pressures at the village level can also be a driving factor for fraud. In the context of Kolowa Village, social norms that prioritize loyalty to village leaders often prevent the community from supervising and expressing community dissatisfaction with the management of village funds.

### **Impact of Community Participation on Fraud Prevention**

Community participation in the management of village funds has an impact on transparency and accountability. When the community is actively involved in the process

of planning, implementing, and evaluating the use of village funds, the community can supervise and ensure that the funds are used in accordance with the goals that have been set. According to research by Purnamasari (2021), there is a positive relationship between the accountability of village fund management and community participation. In this context, transparency serves as a bridge between the village government and the community, where information regarding the use of funds must be conveyed clearly and openly.

Villages that implement a participatory mechanism in the management of village funds tend to experience a decrease in fraud cases. For example, in Tangerang Regency, Ardiyanti and Supriadi (2018) noted that villages that involve the community in supervising the management of village funds have experienced a 30% decrease in financial irregularities reports. This shows that public participation not only increases accountability, but also serves as an effective fraud prevention tool.

Another village, namely Kamama Mekar Village, Central Buton, showed that the implementation of village financial system applications that involve the community in supervision can increase transparency. Herliya (2021) reported that people involved in the use of the application can access village financial information in real-time, thereby minimizing the chance of fraud. This study shows that technology can be an effective tool to support public participation in increasing transparency.

However, challenges remain in increasing community participation. Many villages still face obstacles in terms of public understanding of the importance of transparency and accountability. According to Yoserwan (2023), the lack of education about village fund management can hinder community participation. In addition, the role of the community in the supervision and audit of village fund management is crucial for fraud prevention. The community has the right to know and supervise the use of village funds, so that the community can provide constructive input and criticism. According to Deza and Utomo (2024), public participation in supervision can reduce the potential for fraud and increase the efficiency of the use of funds. In this case, society functions as an effective social control.

Although community participation in the management of village funds is very important, there are various challenges that must be faced to improve it. One of the main challenges is the lack of public awareness about the importance of participation in the management of village funds. Many people still think that the management of village funds is a matter for the village government alone, so the community does not feel the

need to be involved. This statement is supported by the results of an interview with Mr. La Muda, as a community of Kolowa Village, saying that:

*"The people here when called to participate in the village hall, there are still a small number who do not want to come, because in their minds all the affairs at the village office are the business of the village head and his employees. He said he wanted to just go to work to get money."* (Interview, September 25, 2024).

Cultural factors are also a challenge in increasing community participation. In some areas, people tend to have a passive culture and prefer not to be involved in government affairs. This can hinder efforts to increase community participation. Amalia et al. (2024) emphasized the importance of a sensitive approach to local culture in order to encourage community participation.

Another problem that needs to be considered is the lack of support from the village government in encouraging community participation. Some village governments may not be very open to input from the community, making them reluctant to participate. Budiarto et al. (2020) suggested that village governments create an environment that supports community participation, for example by holding regular village discussion forums or deliberations.

## **CONCLUSION**

Community participation in the management of village funds has an impact on fraud prevention. Through active community involvement, transparency and accountability in the management of village funds can be improved, thereby minimizing the possibility of fraud. In addition, community participation also contributes to improving the competence of human resources in village fund management. However, community participation cannot stand alone but requires support from the government in the form of policies that support community involvement.

The implications of this study are very important for the development of public policies related to village fund management. First, the results of the study show that adequate community participation can function as an effective fraud prevention mechanism. Therefore, the government needs to formulate a strategy that encourages community participation in every stage of village fund management, from planning to reporting. Second, this study also shows that public education about village financial management is very important. In this context, local governments need to hold trainings and workshops that aim to increase public understanding of the importance of

transparency and accountability in village fund management. Finally, this study provides encouragement for researchers and academics to further explore the relationship between community participation and fraud prevention in a broader context. This could open up opportunities for further research examining other factors that affect the effectiveness of community participation in village fund management, or further research could consider conducting comparative studies between villages that have different levels of community participation. In this way, researchers can identify best practices and strategies that have worked in increasing community participation, so that they can be replicated in other villages. Another recommendation is to conduct a longitudinal study that observes the impact of increased community participation on village fund management over time. This will provide deeper insights into the effectiveness of the strategies implemented and how changes in community participation can affect fraud prevention.

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