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Abuse of Authority in Utilizing Village Funds as an Effort to Win the 2024 Presidential Election in Indonesia Seen from Qualitative Evidence

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Abstract: This research aims to examine the abuse of authority in the use of village funds as a political strategy to win the 2024 Presidential Election (Pilpres) in Indonesia. Through a qualitative approach, this research explores how village funds, which should be used for community development and welfare, are misused by certain individuals for political purposes. Data analysis was carried out using the triangulation method to ensure the validity and reliability of the findings. The research results show that misuse of Village Funds for political interests, especially in the context of the 2024 Presidential Election, is a practice that damages the integrity of democracy and the welfare of village communities. It was found that the politicization of Village Funds, active or passive support from village heads for certain candidates, distribution of basic necessities with political motives, and direction to elect candidates with the threat of stopping Social Assistance are forms of abuse of power that violate the principles of democracy and human rights. The impacts include losses in development and public services, as well as creating distrust of village government and the political system. To overcome this, firm steps are needed such as strict supervision, fair law enforcement, political education for the community, and policy reform to increase transparency and accountability in the use of Village Funds.

Keyword: Abuse of Authority, Utilization, Village Funds, Presidential Election.

INTRODUCTION

Law No. 6 of 2014 concerning Villages provides a clear definition of what a village is in the legal context in Indonesia (Timotius, 2018). The village is no longer just a geographical entity, but rather a legal community unit that has autonomy in organizing and managing government affairs and the interests of the local community (Yuningsih & Subekti, 2016). The role of

villages in national development has experienced significant changes since the enactment of this law. Previously, villages tended to be considered less innovative and creative in carrying out their government functions. However, by granting broader authority, villages now have the potential to become centers of innovation and creativity in utilizing existing local policies and resources (Yunas, 2019).

Giving authority to villages is not just a transfer of administrative responsibility, but also creates space for villages to develop their local economic potential (Pakaya, 2016). Villages are encouraged not only to follow centralized development patterns, but also to explore and develop economic activities and potential based on local wisdom (Bihaming, 2019). In this way, villages have the freedom to plan and carry out various development activities in accordance with their local needs and characteristics. In addition, village funds provided as capital (for community development and empowerment) provide an opportunity for villages to take a more proactive role in improving local welfare and progress (Ambat, 2020).

Village Funds are an allocation of funds given to villages with the aim of supporting various government activities, development, community empowerment and social welfare (Kartika, 2012). This program is special because the process of determining the amount of funds to be provided requires collaboration between various ministries in collecting the necessary data. For example, the Ministry of Home Affairs provides information about the number of villages and population, the Ministry of Villages provides data related to the Village Development Index (IDM), Village Revenue and Expenditure Budget (APBDes), and Original Village Income (PADes) (Abidin, 2015). Data regarding the number of poor people is provided by the Ministry of Social Affairs, while the Ministry of Finance provides information about the performance and achievements of Village Funds. Meanwhile, the Central Statistics Agency provides data on the area of the village as well as the Construction Cost Index (IKK) and the village Geographic Difficulty Index (IKG). All this data is then processed to produce a Village Fund allocation formula that suits the needs and characteristics of each village (Ramly et al., 2017). Village Funds play an important role in advancing sustainable development at the village level. The Sustainable Development Goals (SDGs) program introduced by the UN aims to end poverty, reduce inequality and protect the environment globally (Mlik et al., 2022). In order to achieve national SDGs targets, including at the village level, the government has implemented the Village SDGs program. The aim of this program is that achieving SDGs locally can contribute to achieving SDGs as a whole, by adapting global SDG principles to the village context (Astriani et al., 2021). It is hoped that this will result in holistic village development and can be measured through achievement indicators that are relevant to the needs and challenges of each village. In addition, the Village SDGs program ensures active participation of all village communities through a deliberation process which serves as a guideline in planning and implementing village development (Nasir et al., 2023).

Since the Village Fund was introduced in 2014, the role of the village head has become increasingly vulnerable to politicization, with the Village Fund often becoming a bargaining tool and political pressure (Kuncoro, 2018). With significant position and influence in village communities, village heads become easy targets to be exploited by authorities and political parties for electoral interests. Every year, Village Funds reach a figure of no less than IDR 70 trillion which is distributed to around 75 thousand villages throughout Indonesia (Mustofa, 2020).

In the midst of the COVID-19 pandemic, Village Funds have become an important instrument in the government's efforts to mitigate the impact of the pandemic in rural areas (Maun, 2020). During the pandemic, the use of Village Funds experienced drastic changes, especially with an increase in allocations for social assistance programs, such as Direct Cash Assistance (BLT), which reached a minimum of 40%, and food security programs of at least 20%. As a result, the use of Village Funds, which was originally directed at economic development and village

infrastructure, has changed to focus more on social assistance and food subsidies (Khoirunurrofik et al., 2021). Although this shift has had a positive impact in dealing with poverty rates in rural areas during the pandemic, it has also had negative impacts. The Village Fund's loss of focus on economic development and village infrastructure threatens the long-term sustainability of development in the region. Moreover, the change in the allocation of Village Funds to BLT makes village heads increasingly vulnerable to being politicized for short-term pragmatic political interests (Hermawan, 2012).

Until now, ahead of the 2024 election, the Village BLT policy from the Village Fund continues to be maintained, although the proportion since 2023 has been reduced to 25%. With Village Funds now at around IDR 71 trillion, around IDR 17.8 trillion of Village Funds will be distributed as BLT every year throughout 2023-2024 (Fadhilla & Irham, 2024). On the one hand, it is true that BLT from the Village Fund was able to support village communities during the pandemic so that they did not fall into poverty, but infrastructure development and village economic empowerment have decreased drastically. Furthermore, the designation of Village Funds as social assistance tends to strengthen the politicization of village funds and village heads (Bariroh & Fakhruddin, 2021).

The aim of this research is to identify and analyze forms of abuse of authority in the use of Village Funds as an effort to win the 2024 Presidential Election in Indonesia, as well as evaluating qualitative evidence that supports these allegations. It is hoped that this research will provide benefits in strengthening the monitoring and accountability system for the use of Village Funds, as well as providing policy recommendations that can prevent the politicization of public funds for electoral interests. Apart from that, this research also aims to increase public and government awareness of the importance of integrity and transparency in the management of Village Funds in order to achieve sustainable and equitable development goals.

This practice not only harms village finances but also hinders the effectiveness of development programs. When the budget is increased unreasonably, the amount of funds allocated to important projects becomes insufficient, so that the quality and quantity of projects carried out often decreases. For example, a road construction project or other public facility may be carried out with lower quality materials because available funds have been reduced due to price markups. Apart from that, this practice also creates distrust among the community towards the village government, which in turn can reduce community participation and support in the development programs being held.

2. Claim physical development built with other project funds as a village fund project. Another form of misuse of Village Funds is the claim that physical development was actually built with funds from other projects as a project financed by Village Funds. This practice is carried out by unscrupulous village officials with the aim of covering up inappropriate use of Village Funds or to create the impression that Village Funds have been used effectively. In this scenario, development projects such as roads, bridges, or other public facilities that are actually funded by the central, provincial, or other sources, are reported as projects financed by the Village Fund. Thus, financial reports and village activities show actual use of funds that does not correspond to the reality on the ground.

This practice has a negative impact on the transparency and accountability of Village Fund management. These false claims have led to misunderstanding among the public about how these funds are actually used. Apart from that, this also makes it difficult to monitor and evaluate the performance of the Village Fund program because the data reported is inaccurate. As a result, funds that could have been allocated to other projects that really needed funding were not available, hampering the progress of overall village development. To overcome this problem, stricter audits and active community participation are needed in monitoring and supervising the use of Village Funds. Transparency in reporting and monitoring involving various parties, including independent institutions, can help prevent this kind of fraudulent

practice and ensure that Village Funds are truly used for the benefit of sustainable village development.

3. Temporarily borrowing village funds for personal purposes but not returning them
A form of misuse of Village Funds that often occurs is the temporary borrowing of village funds for personal purposes by village officials, with the promise of returning them, but in reality the funds are never returned. This practice reflects a major violation of the principles of accountability and integrity in public financial management. The individuals involved usually take advantage of their position to access village funds illegally, using these funds for personal interests such as paying debts, financing family needs, or even for personal business activities. This action not only harms village finances but also creates gaps in funding for planned programs.

The impact of this practice is very detrimental to village communities who should benefit from the Village Fund. When village funds are used for personal interests and are not returned, planned development projects are forced to be postponed or even canceled due to lack of funds. For example, infrastructure development projects such as improving village roads, providing clean water facilities, or building schools may not be carried out according to plan, resulting in a decline in the quality of life of village communities. Apart from that, this practice also undermines community trust in the village government. The public will feel skeptical about the government's ability and good intentions in managing public funds well.

4. Collection or deduction of village funds by unscrupulous sub-district/district officials
Collecting or cutting Village Funds by unscrupulous officials at the sub-district or district level is a form of fraud that is detrimental to village communities. This practice usually involves officials using their authority to request a share of funds that should be distributed in full to villages. Reasons often used by these officials include administrative costs, coordination, or other reasons that are actually illegal. These deducted funds then go into the private pockets of individuals, reducing the amount of funds that can be used by villages for development and community empowerment.

The impact of cuts to Village Funds by unscrupulous officials is very detrimental to the development process in the village. When the funds received by the village decreased, planned projects had to be reduced in scale or even cancelled. For example, infrastructure development such as roads, bridges or health facilities may not be completed as planned because the available funds are insufficient. This not only hinders the physical development of the village, but also affects the quality of life of the people who depend on the success of these projects. In addition, the practice of withholding funds by officials also creates a corrupt environment and undermines public trust in the government. To prevent this, a strong and transparent monitoring system is needed, as well as strict law enforcement against officials who are proven to have misappropriated Village Funds. Active community participation in monitoring the use of funds is also very important to ensure that Village Funds are used according to their objectives.

5. Inflated honorarium for village officials and office stationery
Inflating the fees for village officials and office stationery is one of the modes of misappropriation of Village Funds that often occurs. In this practice, individuals in the village government submit a budget that exceeds the actual amount for honorariums for village officials and the purchase of office stationery. For example, village officials' salaries may be reported higher than they should be, or the quantity and price of office stationery purchased far exceeds market needs and prices. The excess budget difference is then used by these individuals for personal gain. This kind of budget inflation not only violates the rules but also reduces funds that should be allocated for other village development programs.

The impact of inflated salaries and office stationery is very detrimental to the village budget as a whole. When most of the funds are absorbed by inflated budget items, the remaining funds available for other vital projects are reduced. For example, infrastructure development

programs, improving health services, education and economic empowerment of village communities do not receive adequate funding for their implementation. This hampers efforts to improve the quality of life of village communities and slows down the overall village development process. In addition, this kind of practice creates a culture of corruption at the village level, which ultimately damages the integrity of village government and reduces the level of community trust. To overcome this problem, transparency is needed in the budgeting process, strict supervision from the authorities, and active community participation in monitoring the use of Village Funds. Strict law enforcement against perpetrators of fraud is also very important to create a deterrent effect and prevent the recurrence of similar practices in the future.

6. Collecting taxes or village fees but the results of the collection are not deposited into the village treasury or tax office

One form of misuse of Village Funds that is quite detrimental is the practice of collecting taxes or village levies, the results of which are not deposited into the village treasury or tax office. In this scenario, village officials or certain individuals collect taxes or levies from residents for various purposes, such as land and building taxes, market levies, or certain administrative costs. However, instead of depositing the levy proceeds into the village treasury or tax office as appropriate, the funds were misused for personal or group interests. This action not only violates the law but also reduces the village's original income which could have been used for development and public services.

The impact of this practice is very detrimental to the finances and welfare of village communities. When taxes or levies are not paid into the village treasury, the village budget decreases, thereby hampering various programs and projects that have been planned. For example, funds that should be used to improve infrastructure, provide health services, education and community economic empowerment programs are not available or are very limited. This causes stagnation in village development and reduces the quality of public services received by the community. Apart from that, this kind of practice also creates community distrust towards the village government, which can reduce citizen participation and support in village development activities. To overcome this problem, better transparency and accountability is needed in the management of village taxes and levies. Strict supervision from the local government and active community participation in monitoring village financial management are very important to ensure that all funds collected are used according to their intended purpose. Strict law enforcement against perpetrators of fraud is also needed to create a deterrent effect and prevent the recurrence of similar practices in the future.

METHOD

The type of research used in this research is qualitative research. In qualitative research, the most important thing is to determine key informants who have relevant and rich information related to the research focus (Moleong, 2018). Qualitative methods are very useful for uncovering and understanding phenomena that are still not widely known. This method is also useful for gaining in-depth insight into something that little is known about, and can help researchers explain complex phenomena that are difficult to express using quantitative methods. The qualitative descriptive format aims to describe and summarize various conditions, situations or phenomena of social reality that exist in society (Yulianah, 2022). To obtain relevant and complete data, this research uses several data collection techniques. The techniques used include observation, interviews and documentation. Observation is used to directly see phenomena that occur in the field, interviews are conducted with key informants who have knowledge and experience related to the research topic, and documentation is used to collect data from relevant documents. According to Miles & Huberman (2014), qualitative data analysis consists of three stages that occur simultaneously: data reduction, data

presentation, and conclusion drawing/verification. Data reduction involves the process of simplifying, focusing, and transforming raw data from the field. Data presentation is the organization of information in a form that allows conclusions to be drawn. Finally, drawing conclusions and verifying involves looking for patterns or themes from the data that has been presented, as well as carrying out verification to ensure the accuracy and validity of the conclusions drawn..

RESULTS AND DISCUSSION

Forms of Misuse of Village Funds

Government funds disbursed annually to all villages through Village Fund Allocation (ADD) require detailed and transparent financial accountability reports. The use of these funds must be closely monitored to ensure that the funds are truly used for the benefit of village development and empowering village communities (Mamuaja et al., 2021). Each village that receives ADD is required to prepare a financial report that includes all expenditures and activities funded by the funds. This report should clearly show how funds have been used, including details of any projects or programs that have been implemented. Transparency in financial reporting is important to prevent misuse of funds and ensure that village funds provide maximum benefits for village communities (Sululing, 2017).

Implementation of financial reporting is carried out based on the budget year which starts on January 1 and ends on December 31 each year. This process involves the preparation, verification and validation of financial reports which must be completed on time so they can be audited by the relevant agencies (Kasenda et al., 2018). Villages are expected to follow established reporting procedures, including collecting all evidence of expenditure and relevant documentation. This report is then submitted to local governments and supervisory agencies for assessment. By having accurate and timely accountability reports, the government can monitor the use of ADD more effectively, ensure accountability, and provide evaluations that can be used to improve programs in the future (Laratmase, 2022). This also increases community confidence in the management of village funds and strengthens their participation in village development.

However, in the development of Village Fund allocations to each village, many cases of fraud occurred. This fraud includes various forms, ranging from using funds that are not in accordance with their intended use to manipulating financial reports to cover up the misuse (Safitri, 2022). Some elements in the village government take advantage of their position for personal or group gain, diverting funds that should be used for infrastructure development, education, health and community empowerment into personal funds or for certain political activities (Fauzanto, 2020). These practices not only harm the village communities who are supposed to benefit from the funds, but also create distrust in the Village Fund program as a whole. As a result, the main objective of Village Fund allocation, namely improving the welfare and quality of life of village communities, is hampered.

As for the forms of misappropriation that are commonly committed with funds, the author has summarized 8 forms of misappropriation that are commonly committed with village funds.

Create a budget plan above market prices.

One form of misuse of Village Funds that often occurs is by drafting a budget above market prices. This practice is carried out by proposing prices for goods or services that are higher than the actual market price in village budget planning. For example, the prices of building materials, office stationery, or contractor fees are increased far above the standard prices prevailing in the market. The goal is to take personal advantage of the price difference. In this way, funds that should be used for development and empowerment of village communities are largely misappropriated by irresponsible individuals.

This practice not only harms village finances but also hinders the effectiveness of development programs. When the budget is increased unreasonably, the amount of funds allocated to important projects becomes insufficient, so that the quality and quantity of projects carried out often decreases. For example, a road construction project or other public facility may be carried out with lower quality materials because available funds have been reduced due to price markups. Apart from that, this practice also creates distrust among the community towards the village government, which in turn can reduce community participation and support in the development programs being held.

Claim Physical Development Built with Other Project Funds as A Village Fund Project.

Another form of misuse of Village Funds is the claim that physical development was actually built with funds from other projects as a project financed by Village Funds. This practice is carried out by unscrupulous village officials with the aim of covering up inappropriate use of Village Funds or to create the impression that Village Funds have been used effectively. In this scenario, development projects such as roads, bridges, or other public facilities that are actually funded by the central, provincial, or other sources, are reported as projects financed by the Village Fund. Thus, financial reports and village activities show actual use of funds that does not correspond to the reality on the ground.

This practice has a negative impact on the transparency and accountability of Village Fund management. These false claims have led to misunderstanding among the public about how these funds are actually used. Apart from that, this also makes it difficult to monitor and evaluate the performance of the Village Fund program because the data reported is inaccurate. As a result, funds that could have been allocated to other projects that really needed funding were not available, hampering the progress of overall village development. To overcome this problem, stricter audits and active community participation are needed in monitoring and supervising the use of Village Funds. Transparency in reporting and monitoring involving various parties, including independent institutions, can help prevent this kind of fraudulent practice and ensure that Village Funds are truly used for the benefit of sustainable village development.

Temporarily borrowing village funds for personal purposes but not returning them

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The impact of inflated salaries and office stationery is very detrimental to the village budget as a whole. When most of the funds are absorbed by inflated budget items, the remaining funds available for other vital projects are reduced. For example, infrastructure development programs, improving health services, education and economic empowerment of village communities do not receive adequate funding for their implementation. This hampers efforts to improve the quality of life of village communities and slows down the overall village development process. In addition, this kind of practice creates a culture of corruption at the village level, which ultimately damages the integrity of village government and reduces the level of community trust. To overcome this problem, transparency is needed in the budgeting process, strict supervision from the authorities, and active community participation in monitoring the use of Village Funds. Strict law enforcement against perpetrators of fraud is also very important to create a deterrent effect and prevent the recurrence of similar practices in the future.

Collecting taxes or village fees but the results of the collection are not deposited into the village treasury or tax office

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appropriate, the funds were misused for personal or group interests. This action not only violates the law but also reduces the village's original income which could have been used for development and public services.

The impact of this practice is very detrimental to the finances and welfare of village communities. When taxes or levies are not paid into the village treasury, the village budget decreases, thereby hampering various programs and projects that have been planned. For example, funds that should be used to improve infrastructure, provide health services, education and community economic empowerment programs are not available or are very limited. This causes stagnation in village development and reduces the quality of public services received by the community. Apart from that, this kind of practice also creates community distrust towards the village government, which can reduce citizen participation and support in village development activities. To overcome this problem, better transparency and accountability is needed in the management of village taxes and levies. Strict supervision from the local government and active community participation in monitoring village financial management are very important to ensure that all funds collected are used according to their intended purpose. Strict law enforcement against perpetrators of fraud is also needed to create a deterrent effect and prevent the recurrence of similar practices in the future.

Kongkalingkong in a project funded by village funds.

Kongkalingkong in projects funded by the Village Fund is a form of fraud that damages the integrity of public fund management. This practice usually involves collusion between village officials and contractors or other third parties with the aim of illegally benefiting certain parties. In this kongkalingkong, village projects such as infrastructure development, provision of public facilities, or community empowerment programs are designed in such a way as to provide maximum benefits to the individuals involved. For example, project contracts are awarded to previously agreed contractors without going through a transparent and competitive tender process. Project prices may be raised unreasonably or projects may be carried out with quality far below expected standards.

The impact of the practice of collusion in Village Fund projects is very detrimental to village communities. First, the quality of project results is usually very low because the main goal of the conspiracy is personal profit, not the quality and sustainability of the project. Infrastructure built with low-quality materials or sloppy workmanship tends to break down quickly, thereby not providing long-term benefits for village communities. Second, the village budget which could have been used for various other more useful projects was drained to cover the costs of projects that had been corrupted. This hampers overall village development progress and reduces the effectiveness of the Village Fund program. To prevent the practice of collusion, transparency and accountability are needed in every stage of project management, from planning, implementation, to evaluation. Supervision from the community and independent institutions as well as strict law enforcement against perpetrators of fraud are very important to ensure that Village Funds are used effectively and provide maximum benefits for village communities.

Creating fictitious projects whose funds are charged to village funds

Creating fictitious projects whose funds are charged to the Village Fund is a form of fraud that is very detrimental to village and community finances. In this practice, village officials or certain individuals create projects that actually do not exist or have never been implemented. They prepared fake documents and reports that appeared to show that the project had been implemented and the funds had been used as intended. Such documents may include project proposals, implementation reports, material purchase receipts, and financial reports. However,

in reality there is no physical activity or real results from the project. Funds that should be used for village development are ultimately diverted for personal or certain group interests. The impact of this fictitious project is very significant and detrimental to village communities. First, limited village funds are increasingly reduced because they are allocated to projects that never exist, so that projects that are truly needed by the community do not receive adequate funding. For example, the development of health facilities, education and road infrastructure is hampered or cannot be implemented. Second, this practice creates a corrupt environment in village government, eroding community trust in village officials and the Village Fund program itself. People who know about the existence of fictitious projects become skeptical of every development initiative proposed by the village government. To prevent and overcome this problem, high transparency is needed in the management of Village Funds, including in planning, implementing and reporting projects. Strict supervision from the authorities, regular and thorough audits, and active community participation in monitoring the use of funds are very important to ensure that any funds allocated are actually used for real projects that provide benefits to the community. Strict law enforcement against perpetrators of fraud is also very important to create a deterrent effect and prevent the recurrence of similar practices in the future.

Abuse of Authority in Utilizing Village Funds as an Effort to Win the 2024 Presidential Election

The use of Village Funds for the interests of certain presidential candidates or certain election/pilkada participants is a form of money politics that damages the integrity of democracy. Money politics not only includes the act of giving money or goods to voters to influence their choices, but also includes the use of village resources and facilities, including the Village Fund, to support certain political campaigns. This kind of practice violates the principles of fairness and neutrality that should be upheld in the general election process.

Abuse of Authority in Utilizing Village Funds as an Effort to Win the 2024 Presidential Election

One of the vulnerable points in the 2024 Presidential Election is the violation of the neutrality of the state civil service (ASN), TNI and Polri. The neutrality of ASN, TNI and Polri is essential to ensure that elections are fair and impartial. However, the reality on the ground shows that violations of neutrality by village and sub-district officials, such as village heads and sub-district heads, actually occur more frequently. Village heads and sub-district heads have great influence at the local level, so their involvement in supporting certain candidates can greatly influence the election results in that area.

The use of Village Funds to support political campaigns creates injustice and inequality in political competition. Funds that should be used for community development and empowerment are diverted for political interests, resulting in village communities losing the benefits they should receive. For example, planned infrastructure projects or empowerment programs may be hampered or even canceled because funds are diverted to political campaigns. This not only harms the community but also creates distrust of the village government and the political system as a whole.

In addition, violations of neutrality by village heads and sub-district heads are often carried out in a systematic and organized manner. They may use their position to direct support to a particular candidate, use village facilities for campaigning, or even pressure village residents to vote for a candidate they support. This practice not only violates the law but also undermines a healthy democratic order. Therefore, it is important to strengthen supervision and law enforcement against violations of neutrality and the use of Village Funds for political interests. Forms of fraud and fraud by village heads in the 2024 presidential election by utilizing village funds obtained by the author include:

1. Politicization by directing village heads to support certain candidate pairs

Politicization by directing village heads to support certain pairs of candidates (paslon) is a serious form of misuse of Village Funds in the 2024 presidential election. In this scenario, village heads are used as political tools by certain parties to win the candidate pairs they support. Village heads, who have significant influence in local communities, are often directed or even forced to use their authority to direct village residents' support for certain candidate pairs. This practice can involve a variety of tactics, from direct pressure, intimidation, to promises of rewards or threats of sanctions. The village head may also use village facilities and resources, including the Village Fund, to hold campaigns, mobilize the masses, and spread propaganda that benefits certain candidate pairs.

The impact of this politicization is very detrimental to democracy and the welfare of village communities. First, the village head who was supposed to be neutral became partisan, destroying public trust in the integrity of the village government. The use of Village Funds for political purposes diverts resources that should be used for development and community services, such as improving infrastructure, education and health. Important projects may be neglected or delayed as funds are diverted to political activities. Additionally, this politicization creates tension and division among villagers, who may be forced to choose based on pressure rather than their own free will. To prevent and overcome this problem, strict supervision of the use of Village Funds is needed, strict law enforcement against violations, and political education for the community to be more aware of their rights and the importance of free and fair elections.

One form of politicization of Village Funds ahead of the 2024 Presidential Election is the alleged plan to use Village Funds to win one of the candidate pairs (Paslon). These allegations include the use of Village Funds for the operational needs of a number of regional officials, such as the Regent's Officer (PJ Bupati), the Military District Commander (Dandim), the Head of the Resort Police (Kapolres), and the Head of the Batubara District Prosecutor's Office (Kajari). It is said that these officials will move systematically to support one of the candidate pairs in the 2024 presidential election. This kind of tactic involves a significant allocation of Village Funds, where public funds that should be used for development and community welfare are diverted for certain political interests.

According to reports, funding to win this candidate pair will be taken from the Village Fund, with a planned allocation of 100 thousand rupiah per vote. Of this total allocation, half, namely 50 thousand rupiah, will be used for the operational needs of the regional officials involved. Meanwhile, another 50 thousand rupiah will be given as an incentive to residents who are willing to vote for the supported candidate pairs (Disway.id). This practice not only violates the rules for using Village Funds but also damages the integrity of the general election process by utilizing public resources for personal or certain group political gain. The use of Village Funds for this purpose creates injustice and harms village communities, because funds that should be used for development and welfare are diverted to illegal interests. To overcome this problem, strict supervision and strict law enforcement are needed to ensure Village Funds are used according to their intended purpose and the election process is fair and honest (Disway.id).

2. The village head declares/shows support for the presidential/legislative candidate by being actively/passively involved in campaign activities using village funds

A village head who states or shows support for a presidential candidate (capres) or legislative candidate (caleg) by being actively or passively involved in campaign activities using Village Funds is a serious form of abuse of power and public budget. In a scenario like this, the village head, as a local leader who has authority and access to Village Funds, utilizes public resources to support certain candidates in the political process. This action can take the form of providing village facilities or resources for campaign activities, including the use of Village Funds for operational costs such as renting a place, transportation or promotional tools.

This practice undermines the principles of neutrality and fairness in the political process and affects the balance of competition at the local level. The involvement of village heads in political campaigns using Village Funds not only creates injustice in general elections, but also disrupts the balance of development and community services. Funds that should be allocated for urgent development projects or community empowerment programs can be diverted for political purposes, causing these projects to be hampered or even stopped altogether. Therefore, there is a need for strict supervision and firm law enforcement to prevent misuse of Village Funds in a political context and ensure the integrity of the political process and the use of Village Funds in accordance with their intended purpose for the benefit of development and community welfare.

The alleged violation of neutrality involving the Head of Gintangan Village, Blimbingsari District, Hardiyono, is an important highlight in the context of the presidential election. The report of the alleged violation was submitted by a resident named Dharma Setiawan from Mojopanggung Subdistrict, Banyuwangi District, to the local Election Supervisory Agency (Bawaslu) office on Thursday, January 11 2024. In the report, Hardiyono was suspected of violating the neutrality of his position as village head by attending the event. campaign for Vice Presidential Candidate number 2, Gibran Rakabuming Raka. His participation was caught on a live TikTok camera at an event that carried the concept of selfies and healthy exercise with Gibran Rakabuming Raka and Arumi Bachsin. The video featuring Hardiyono then went viral on social media, causing an excited reaction among the people of Banyuwangi. In fact, special attention was paid to the similarity of the clothes worn by Hardiyono and the participants at the event. Alleged violations of neutrality involving village heads in campaign events create concerns about fairness and integrity in the presidential election process. The participation of a village head in campaign events raises serious questions about his independence in carrying out government duties and fairness in providing services to all citizens without favoring certain candidates.

3. The distribution of basic necessities uses village funds with the aim of supporting certain candidate pairs.

The practice of distributing basic necessities using Village Funds with the aim of supporting certain candidate pairs is a serious form of misuse of public funds in a political context. In this scenario, Village Funds, which should be allocated for the development and welfare of village communities, are used for narrow political interests. The distribution of basic necessities is a political instrument used to gain political support for certain candidate pairs, with the hope of gaining electoral benefits during the general election.

Practices like this not only undermine democratic principles and the integrity of the political process, but also compromise the welfare of village communities. Village funds which should be used for development projects that benefit the entire village community, are used for narrow and unsustainable political interests. Apart from that, distribution of basic necessities related to political support can also create polarization and tension among village residents, divide social unity, and damage community trust in the village government. Therefore, it is very important to ensure strict supervision of the use of Village Funds and strict law enforcement against violations, in order to maintain the integrity of the political process and ensure that Village Funds are used for the benefit of development and community welfare in a fair and transparent manner.

The practice of village heads distributing basic necessities to RT/RW heads accompanied by narratives of support for certain presidential candidates is a concrete example of abuse of power and public resources for personal political interests. Actions like this not only reflect misuse of Village Funds, but also threaten the integrity and neutrality of village head institutions and political processes at the local level. In this scenario, the village head uses his position as a

community leader to influence the RT/RW head by providing basic necessities, while implicitly or explicitly showing support for a particular presidential candidate.

This kind of activity creates an unhealthy political atmosphere at the village level. The village head, who should act as a neutral leader who serves the interests of the entire community without favoring any particular candidate, is now involved in participatory politics that is detrimental to the integrity of his office and the welfare of the community. The distribution of basic necessities accompanied by political narratives also creates injustice in the local political process, because it gives an unfair advantage to presidential candidates who are supported by village heads, while there may be other candidates who do not receive similar support.

4. Directing to select certain candidates with the threat of stopping social assistance by the Village Head

The act of directing people to choose certain candidates with the threat of stopping social assistance (Bansos) by the Village Head is a serious form of abuse of power and political intimidation. In this scenario, the Village Head leverages his position of power in the community to influence voters by threatening to withdraw or stop social assistance for those who do not support a particular candidate. Such threats create psychological stress and fear among village residents, who may feel forced to comply with the Village Head's wishes in order to maintain their access to much-needed social assistance.

The incident of alleged fraud involving the Village Head and village officials in Boyolali, who used government assistance for the poor as a campaign tool, raises serious concerns about the neutrality of the political process. In recordings circulating on social media, the Village Head and village officials are seen openly directing and influencing residents to vote for certain candidates in both the legislative and presidential elections, with the threat of withdrawing their assistance if they do not vote according to the wishes of the relevant parties. A striking example is the voice recording involving the Head of Jerukan Village, Juwangi District, Boyolali, Suprat, which explicitly directs residents to vote for legislative candidates from certain political parties and certain presidential candidates, while threatening to withdraw social assistance for those who do not comply with these wishes.

This kind of practice not only tarnishes the integrity of the political process, but also creates injustice and inequality in citizens' voting rights. Threats to withdraw social assistance as pressure to force citizens to vote for certain candidates is a form of political blackmail that is unacceptable in a democratic system. Apart from that, this action also shows abuse of power by related parties for personal political interests, which harms the fundamental rights of citizens and damages the integrity and credibility of government institutions. Therefore, firm steps and fair law enforcement are needed to overcome violations of this kind, as well as strengthening supervision and control over the use of social assistance by village governments so that it is not misused for political interests.

CONCLUSION

Misappropriation of Village Funds is a serious problem that damages the integrity of public fund management and hinders the development and welfare of village communities. Various forms of misuse of Village Funds have been described, ranging from inflated fees and prices, false project claims, to practices of collusion and non-transparent tax collection, creating a corrupt environment at the village level. As a result, funds that should be used for infrastructure development, community empowerment and the provision of basic services are hampered or even misused for personal interests. The impact is not only felt in reducing the quality of life of village communities but also creates distrust towards the village government and the Village Fund program as a whole. Misuse of Village Funds in a political context, especially to win the 2024 Presidential Election, is an action that damages the integrity of democracy, the neutrality of government institutions and the welfare of village communities. Practices such as the

politicization of Village Funds, active or passive support from village heads for certain candidates, distribution of basic necessities with political motives, and direction to elect candidates with the threat of stopping Social Assistance are forms of abuse of power that violate the principles of democracy, equality and human rights. The impact of misuse of Village Funds for political interests includes losses for village communities in terms of development and public services that they should receive. Apart from that, it also creates distrust of the village government and the political system as a whole. Narrow political interests above the Therefore, it is important to strengthen supervision and law enforcement against violations of neutrality and the use of Village Funds for political interests interests of society lead to hampered public services, delayed development projects, and inequality in political competition. To overcome this problem, firm steps are needed, such as strict supervision of the use of Village Funds, fair law enforcement against violations, political education for the community to be more aware of their rights, and strengthening the integrity of government institutions. Apart from that, it is also necessary to carry out policy reforms to increase transparency and accountability in the use of Village Funds, as well as active involvement of the community in monitoring and controlling Village Funds so that they are not misused for political interests.

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