



Community Local Wisdom in Prevention and Eradication of Village Fund Corruption

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<p>Received 20-07-2022</p> <p>Accepted 10-08-2022</p> <p>Published 27-08-2022</p>	<p>Abstract: This research discusses about the participation of society on the prevention and eradication of corruption of village funds. Although the involvement of society on the prevention and eradication of corruption has been regulated in legislation, but there is local wisdom in Bali that can be used as guidance in preventing and combating corruption of village funds. Therefore, this research will discuss specifically about the form of participation of society and the role of Balinese culture on the prevention and eradication of corruption, especially village funds through top down and bottom up patterns. The research was conducted by using juridical normative method with antropology and sociology approach. The results of this study concluded that the form of participation of society in the context of prevention dan eradication of corruption of village funds in the form of participation of society both done formally and informally. While the role of Balinese culture in preventing and eradicating corruption of village funds is done based on local wisdom in Bali. Belief in the teachings of Karma Phala (results of deeds), Tri Hita Karana (three harmonious relationships) and held a Paruman Desa (meeting of indigenous villagers) are the implementation of local wisdom in Bali on the prevention and eradication corruption, especially village funds.</p>	<p>Keywords: Participation of Society, Prevention and Eradication of Corruption of Village Funds, Local Wisdom in Bali</p>
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INTRODUCTION

The village is a representation of the smallest legal community unit that already exists and grows along with the history of the life of the Indonesian people.(Republik Indonesia, 2017) Therefore, the village becomes an inseparable part of the life of the Indonesian nation. As part of the life of the Indonesian people, villages are given adequate authority and sources of funds to improve the welfare of their citizens. This is in line with the Nawacita program¹ promoted by President Joko Widodo-Jusuf Kala. In Nawacita, in particular the third point takes the theme of building the country from the periphery. This development from the outskirts is realized especially through village development, so that the government seeks to increase the acceleration of development in villages to become independent villages.

The rolling out of village development into an independent village is an effort to improve the quality of life of rural communities after the enactment of Law Number 6 of 2014 concerning Villages on January 15, 2014. The establishment of Law Number 6 of 2014 concerning Villages aims to address the national development gap. , improve public services for villagers, and encourage the Village Government to be professional, efficient, effective, open and responsible in advancing the economy of rural communities.(Sanur, 2017) One tangible manifestation of the birth of the Village Law is the government's commitment to improve and improve the implementation of village funds. The improvement in village funds was realized by the existence of such a large village fund budgeting for each village in the territory of Indonesia.

The allocation of such large village funds makes the village have two large revenues, namely from the APBN through the Village Fund (DD) and the APBD through the Village Fund Allocation (ADD). Since the enactment of the Village Law, it shows that in 2015 villages received 20.766 trillion rupiah which was allocated to 74.093 thousand villages. Then, in 2016 there was an increase in the village budget to 46.982 trillion rupiah for 74,754 villages. This increase in village funds also occurred in 2017. In the third year of the Jokowi-JK administration, village funds disbursed amounted to 60,000 trillion rupiah which was distributed to 74,954 villages in Indonesia.(Corruption Watch, n.d.) It can be seen that there has been a consistent increase in the allocation of village funds over the last three years.

The increase in the village fund budget for each village in Indonesia is basically used for the utilization of the village itself. The use of village funds is intended for physical and non-physical development. The injection of the village budget is expected to provide better public services in the village, so

¹ Nawacita is a big concept to advance a sovereign, independent and personable Indonesia. Meanwhile, in this Nawacita, the vision of the Jokowi-JK government is formulated which has three main characteristics, namely the Present State, Building from the Periphery and Mental Revolution

that it can realize an advanced village and improve the welfare of its people. However, the hopes and concrete steps of this government still have fundamental problems. The problems that arise are related to the many irregularities in the management of village funds, so that many cases of corruption in village funds arise.

Cases of village fund corruption that have occurred in the territory of Indonesia have always increased since the disbursement of village funds. The facts show that in 2015 there were 22 cases of corruption in village funds with state losses reaching 9.7 billion rupiah. Cases of corruption in village funds increased rapidly in the following year. There have been 44 cases of corruption in village funds with state losses reaching 10.4 billion rupiah in 2016. Furthermore, cases of corruption in village funds have decreased in 2017 to 36 cases. However, the decrease in the number of corruption cases is inversely proportional to the financial losses suffered by the State. The state suffered a loss of 19.4 billion rupiah. (Corruption Watch, n.d.).

The increase in cases and state financial losses due to corruption in village funds is not only shown in the previous data. Since village funds were allocated in 2015, Indonesia Corruption Watch (ICW) noted an increase in corruption cases related to the management of village funds. There are at least 110 cases of corruption in the village budget that have been processed by law enforcement and allegedly involved 139 perpetrators with losses reaching 30 billion. (Ramadhana, n.d.).

The phenomenon of village fund corruption cases occurs evenly in the territory of Indonesia. However, there are still areas with high and low levels of corruption in village funds. The highest distribution of cases of corruption in village funds is in East Java Province with 35 cases. Furthermore, DI Yogyakarta Province ranks second with 15 cases. Then, followed by West Java Province with 8 cases of corruption in village funds. The high level of corruption in village funds that occurs in the territory of Indonesia has made ICW see that corruption in the village budget is one of the fundamental problems. This problem was born because of the large budget management, but its implementation at the village level is not accompanied by the principles of transparency, participation and accountability in political governance, development and village finances. (Kadir & Moonti, 2018).

The high level of corruption in village funds that occurs does not cover the fact that there are also regions with low levels of corruption in village funds. The region in Indonesia with the lowest corruption in village funds is occupied by Gorontalo Province with one case. Next, followed by Southeast Sulawesi Province and Bali Province. These three areas indicate that corruption in the village budget can actually be suppressed, so that the village budget can be allocated properly. It should be seen how the actual prevention and eradication models exist in areas with minimal cases of corruption in village funds.

Before looking at the prevention and eradication of corruption in village funds in areas with a minimal level of cases, it is necessary to first look at how the arrangements are made from the international to the regional levels. Whereas basically techniques for preventing and eradicating criminal acts of corruption have been formulated in international conventions. The international organizational movements that formulate efforts to prevent and eradicate corruption include the United Nations, OECD (Organization for Economic Co-Operation and Development), the World Bank. These international conventions formulate efforts to prevent and eradicate corruption by returning to national law to develop legal rules for preventing and eradicating corruption. These efforts also provide space for civil society to participate in preventing and eradicating corruption. (Webb, 2005).

Techniques for preventing and eradicating corruption have also been formulated in national legal products. If you look at Law Number 31 of 1999 concerning the Eradication of Criminal Acts of Corruption, it is stated that the community can also participate in assisting efforts to prevent and eradicate corruption. The form of community participation is also regulated in a separate implementing regulation, which is formulated in Government Regulation Number 71 of 2000 concerning Procedures for Implementing Community Participation and Giving Awards in the Prevention and Eradication of Corruption Crimes.

In Indonesia, community involvement in the prevention and eradication of corruption has been regulated in laws and regulations. However, it is interesting to observe that national legal products do not

only refer to statutory regulations but are also based on laws that are still alive in society. Efforts to prevent and eradicate corruption can also be explored through the values that live in a society in Indonesia. It is undeniable that the values that live in a particular society can be used as a means to solve problems or difficulties faced properly and correctly or which is often referred to as local wisdom. Likewise with the resolution of problems related to corruption. Therefore, this study will discuss the prevention and eradication of corruption, especially village funds based on the values that live in the community which are still used as guidelines in the neighborhoods where certain people live. The research will discuss specifically the teachings and culture of the Balinese people in preventing and eradicating criminal acts of corruption in village funds. Given that in Bali, cases of corruption in village funds are rare. This is evidenced by the inclusion of Bali Province as the three regions with the lowest village budget corruption cases in Indonesia.

Bali recognizes acts of corruption as "Maling Matimpuh" which is found in the Negara Kertagama library which means stealing while sitting.(Setiabudhi, 2014) Hindus, who are mostly Balinese, also have a belief called "Panca Sradha". Panca Sradha means five basic beliefs in Hinduism. The five beliefs are belief in the existence of God (Brahman), belief in the existence of a small spark from God (Atman), belief in rebirth or reincarnation (Punarbhawa), belief in the results of actions (Karma Phala) and belief in the existence of free will. eternal (Moksha). One of the relevant teachings of Panca Sradha analyzed in this research is about the teachings of Karma Phala. For Hindus, whatever actions are carried out, whether good or bad, there will be results from these actions that will be enjoyed by the owner of the deed. In addition to this belief, the results of the Xth Mahasabha Parisada Hindu Dharma Indonesia also regulates the practices of Corruption, Collusion and Nepotism that are rife in Indonesia. The existence of these teachings, is a culture in Bali that is related to the practice of criminal acts of corruption. Therefore, this study examines the formulation of the problem:

- What is the form of community participation in preventing and eradicating corruption, especially village funds?
- What is the role of Balinese culture in preventing and eradicating corruption in village funds?

METHODS

Judging from its form, this research is included in normative juridical research. Normative juridical research is a research conducted on written law and written norms.(Soekanto, 2007) This study is a study that aims to explain and analyze "community participation in preventing and eradicating criminal acts of corruption in village funds based on local wisdom in Bali". In this regard, the main focus of the study in this paper is to examine how the regulation of community participation plays an active role in preventing and also eradicating corruption, especially village funds in Bali.

Judging from the typology, this research is included in descriptive research. Descriptive research is intended to provide data that is as accurate as possible about humans, conditions or other symptoms.(Benuf & Azhar, 2020) In this case, the research aims to provide an explanation of the active role of the community to participate in preventing and eradicating the occurrence of irregularities in village funds.

The data used in this research is secondary data. Secondary data is data obtained from the literature.(Mamudji & Rahardjo, 2005)

The legal material used to conduct this research is primary legal material, which is legal material that has binding power to the community such as legislation.(Mamudji & Rahardjo, 2005) The primary legal materials used in this study include Law Number 31 of 1999 concerning Eradication of Criminal Acts of Corruption as amended by Law Number 20 of 2001 concerning Amendments to Law Number 31 of 1999, Law Number 6 of 2014 concerning Villages, Government Regulation No. 43 of 1999. 2014 concerning Implementing Regulations of Law Number 6 of 2014 concerning Villages. In addition to primary legal materials, secondary legal materials are also used in this study. These secondary legal materials provide information or matters relating to the content of primary sources and their implementation such as books, scientific articles, theses, theses, dissertations and other materials obtained from the internet.(Mamudji & Rahardjo, 2005)

RESULT AND ANALYSIS

Overview of the Prevention and Eradication of Criminal Acts of Corruption

Crime is not always covered by criminal law. One of the crimes that cannot be covered by criminal law is corruption. Corruption is a fraudulent (fig bedroven) and dishonest (oneerlijk) act that begins as an evil act that requires the ability to think (intelligence) [sic!]. With such a pattern of action, then it is easy to imitate and spread to the layers of society. The formation of this criminal community group was originally created from imitation that grew in society. (Muntaha et al., 2021)

Corruption that has occurred since ancient times is a universal event that occurs throughout the world. The emergence of the term corruption originates from the Latin word *corruptio* or *corruptus*. This terminology itself comes from the word *corrumpere* which is an older Latin language. Furthermore, the term corruption appears in several European languages, such as English, namely corruption and corrupt, French, namely corruption, and Dutch, namely corruptie. The term corruptie, which comes from the Dutch language, later became the word corruption in Indonesian. In addition to the Indonesian language, the term corruption is also found with the term *resuah* which comes from Arabic (*riswah*) in Malaysia. This term has the same meaning as corruption in Indonesian. (Siregar, 2018) While in Thailand it is known as *gin mung* which means eating the nation. In China it is known as *tanwu* which means tainted greed and Japan knows the term *oshuku* which means dirty work. (Ismail, 2012)

Corruption as formulated in various meanings and limitations is actually a derivation (derivative) or mutant result of various crimes such as theft, robbery and abuse of power and public trust (abuse of power). (Arta, 2021) Although the term corruption is a modern term, based on historical records, the form of corruption has been known in Ancient Rome. The form of corruption is carried out by the practice of bribing bribes and giving bribes. This practice is carried out in the form of bribery of judges who hear cases.

Looking at the historical record of corruption, Indonesia was marked by the bankruptcy of the VOC. At that time, there were many problems with the internal financial erosion of the VOC. At that time, corrupt practices were rampant. This is evidenced by the forms of tribute, bribes and bribes. After the era of colonialism ended and entered the era of independence, awareness of the dangers of corruption increased. During the reign of President Soekarno, corruption tried to be minimized as a form of efforts to build good governance. Many efforts have been made to make this happen. Among them by carrying out a series of rationalizations of foreign companies (nationalization) in 1945-1967. There is also a program where the government implements the Politics of the Benteng policy by providing credit assistance and facilities to indigenous entrepreneurs. However, this program did not produce strong indigenous entrepreneurs. What happened instead gave birth to the practice of corruption, collusion and nepotism (KKN).

In the Suharto regime, corruption was rampant. The New Order actually made corruption more systemic and carried out en masse. Apparently the theory of the 32-year-old former President of Mexico, namely Porfirio Diaz, who allowed his followers to bite their bones, so they could not bark or bite because they had bones in their mouths, (Elliot & Freeman, 2004) also unconsciously practiced by the New Order. (Hardjaloka, 2014) The followers are allowed to be corrupt, so that no one will sue for corruption. However, after the bones were released, they would bark loudly again and then someone would also sue Suharto. From this portrait, it can be seen that the end of the Soeharto government because of the economic, political and socio-cultural fundamentals that supported it became very fragile due to corruption.

The next term of government led by BJ Habibie, was also considered not optimal in eradicating KKN. Juridically, the Habibie regime is a continuation of the Suharto regime, so it is unable to investigate the KKN practices that have been carried out by Suharto and his cronies. Likewise with the next reign, namely Abdurahman Wahid (Gus Dur). In the Gus Dur era it was also considered unable to do much to eradicate corruption. Even the same thing happened during Megawati's reign. This shows that corruption is increasingly widespread with higher intensity, vulgar and overt. Legislative institutions and other institutions have also turned into new hotbeds of corruption.

Throughout history, it can be seen that acts of corruption have always been inherited from time to time. It is not wrong if someone says that corruption has become a culture of Indonesian society. In the socio-cultural context, acts of corruption are indirectly influenced by the traditions of society in the past. During the reign of the kingdom, the rule of giving tribute to the king for large lands was enforced. At the time the

regulation was enacted, the people did not consider it an act of corruption, but rather an obligation to the king. Therefore, this kind of habit continues.

Seeing this systematic corruption, it has a very big impact on the development of the Indonesian nation. This increasingly widespread corruption eventually led to a catastrophic monetary crisis. Furthermore, even the people's economy slumped to three times from the previous situation. In fact, corruption that is allowed to spread indefinitely, has a very far-reaching impact on economic, political and social life to very violent social unrest, even tends to make some people savage. (Putra & Prahassacitta, 2021).

Seeing the dangerous impact caused by corrupt behavior, it has caused a global reaction to eradicate it. In 1977, America had drafted a law on bribery to foreign parties called the Foreign Corrupt Practices Act (FCPA) which was amended in 1988. Then, in 1988 as many as 29 developed countries united to form the Organization for Economic Cooperation and Development (OECD). This organization aims to criminalize bribery of foreign (government) officials. It was also followed by American countries holding an inter-American convention against corruption called the Inter American Convention Against Corruption. In addition, the PPB in the general assembly in 1977 discussed the eradication of corruption in the world. Transparency International was also formed in Berlin.

On November 21, 1997, the OECD launched the OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions (OECD Bribery Convention). The OECD Bribery Convention contains agreements to punish companies and individuals involved in bribery (bribery transactions). This convention has been in force since February 15, 1999. In 2003, UNCAC ratified the United Nations Convention Against Corruption. The convention emphasizes that the countries participating in the convention are concerned about the seriousness of the problems posed by corruption to the stability and security of society which undermines democratic institutions and Indonesia itself has ratified this convention with the Law of the Republic of Indonesia Number 7 of 2006 concerning Ratification of the United Nations Convention Against Corruption 2003. Until now the rules used to regulate criminal acts of corruption are Law Number 31 of 1999 concerning the Eradication of Corruption Crimes. which has been amended by Law Number 20 of 2001 concerning Amendments to Law Number 31 of 1999 concerning Eradication of Criminal Acts of Corruption.

Seeing the nature of corruption which is classified as a white-collar crime, there is a lot of literature that discusses its eradication. Eradication of corruption must be carried out with extraordinary efforts. Law enforcement carried out in the conventional way has so far been proven to experience obstacles. Therefore, it is necessary to establish a special agency that has broad, independent and free authority from any power. The implementation of corruption eradication must be carried out optimally, intensively, effectively, professionally and continuously. One of them formed a body called the Corruption Eradication Commission.

The Corruption Crime of the Village Fund

Was previously regulated in Law Number 32 of 2004 concerning Regional Government. However, with the government's political will to make villages the basis of development, Law Number 6 of 2014 concerning Villages was issued. Villages that have rights of origin and traditional rights in regulating and managing the interests of the community need to be protected and empowered. This empowerment is nothing but aimed at making villages strong, advanced, independent and democratic, so that they can create a solid foundation in implementing governance and development towards a just, prosperous and prosperous society.

Law Number 6 of 2014 concerning Villages regulates the need to apply good rules in running the wheels of government. It also includes the rules in the field of government management to realize good governance. Good governance includes the financial management of the central, regional and village governments. In this context, reforms were carried out in the field of state and regional financial management.

Village finances are defined as all village rights and obligations that can be valued in money and everything in the form of money and goods related to the implementation of village rights and obligations. Rights and obligations as defined in terms of village finances, generate income, expenditure,

financing and management of village finances. The allocation of village funds is a manifestation of the fulfillment of the village's right to carry out its autonomy, so that it can grow and develop following the growth of the village itself based on diversity, participation, original autonomy, democracy and community empowerment. This village fund is the obligation of the central government to allocate transfer budgets to villages in the APBN as a form of state recognition and appreciation. Through the allocation of village funds, local governments seek to revive the values of village community independence by building full trust in the community to manage and develop their respective villages.

Internal supervision related to the use of village funds is carried out by the Village Consultative Body (BPD). Meanwhile, the external supervision of village funds is carried out by the Supreme Audit Agency (BPK) based on Article 1 point 1 of Law Number 15 of 2006 concerning the State Audit Board. As external oversight of the use of village funds, BPKP has developed a Village Financial System application. The advantage of this application is that it complies with applicable regulations and makes it easier to manage village finances. The outputs produced from this application include reports on the realization of the Village APB, Village Asset Reports, realization reports per village fund source and Village Budget. Because this application can be installed at no cost, the community can also access reports related to the use of village funds through this application. For the area of Bali itself, monitoring of the implementation of the siskeudes has been carried out in all 636 villages in Bali. This means that monitoring has been carried out with a percentage level of 100%. This is where the community's role in village financial management is seen. In addition to providing proposals in village budget planning, the community also supervises the implementation of village financial management. (Dinas Pemberdayaan Masyarakat dan Desa, 2017)

All activities related to the use of village funds must be documented and monitored, so that the community in this case acts as a controller who monitors the progress of the proposal to reporting. (Hertati, 2020) In general, the community has the right to carry out participatory supervision of the use of village funds. Participatory supervision is carried out by comparing the contents of village regulations that have been issued. The community also has the right to obtain information about the implementation of activities using village funds. (Penelitian dan Pengabdian Kepada Masyarakat Universitas Udayana, 2018) This is a form of transparency in the use of village funds.

In addition to supervision, the government and local governments also organize village community empowerment with assistance in stages according to needs. Technical assistance for rural communities is carried out by district/city regional work units and can be assisted by professional assistants, village community empowerment cadres, and/or third parties.

The amount of village funds disbursed for each village in Indonesia is directly proportional to efforts to prevent and eradicate irregularities in village funds that occur. The Prosecutor's Office of the Republic of Indonesia itself then formed the Government and Regional Development Guard and Security Team (TP4D). The birth of the TP4D of the Indonesian Attorney General's Office is motivated by the stigma of criminalization, low budget absorption and many bureaucratic officials and business people are afraid and hesitant in making decisions that hinder the development of innovation. (Fahri, 2017)

Local Wisdom and Balinese Community Participation in the Prevention and Eradication of Corruption Crimes

Prevention and eradication of corruption is the obligation of all parties. This task is not only the obligation of law enforcers, such as the police, prosecutors and the Corruption Eradication Commission (KPK). The eradication of corruption by law enforcement has been going on for a long time. Even then, on the way, he had to give birth to a special institution to deal with corruption. In the preamble to the Law on the establishment of the KPK, it is stated that the KPK is a solution to the weakness of law enforcement agencies in the field of eradicating corruption. The obligation to participate in eradicating corruption is also included in the obligations of civil society as part of Indonesian citizens. (Hadjar, 2017) Therefore, the participation of civil society has an important role in preventing and eradicating corruption.

Regarding the regulation of community participation or the legal basis for civil society participation in the prevention and eradication of corruption, it can be seen from the provisions of international law to

national law. The international instrument that regulates community participation is the United Nations Convention Against Corruption (UNCAC). Meanwhile, in national law, it has been regulated in the 1945 Constitution of the Republic of Indonesia, MPR Decree No. VIII/MPR/2001 concerning Recommendations for Policy Directions for the Eradication and Prevention of Corruption, Collusion and Nepotism up to Law No. 31/1999 jo. Law 20 of 2001 concerning the Eradication of Criminal Acts of Corruption, regulates community participation. More specifically, it is also regulated in Government Regulation Number 71 of 2000 concerning Procedures for Implementing Community Participation and Giving Awards in the Prevention and Eradication of Criminal Acts of Corruption.

Regarding forms of formal community participation, especially in Article 96 of the Law of the Republic of Indonesia Number 12 of 2011 concerning the Establishment of Legislations, it is stated that:

- The public has the right to provide input orally and/or in writing in the Formation of Legislation.
- Verbal and/or written input as referred to in paragraph (1) can be made through:
 - Public hearings
 - Working visit
 - Socialization and/or
- Seminars, workshops, and/or discussions
- The community as referred to in paragraph (1) is an individual or group of people who have an interest in the substance of the Draft Legislation.
- In order to facilitate the public in providing input orally and/or in writing as referred to in paragraph (1), every draft of legislation must be easily accessible by the public.

Regarding forms of informal community participation, namely the active role of individuals from the community, such as the community asking for information from the Police or the Prosecutor's Office related to the development of a case or criminal case, one of which is regarding the crime of corruption in village funds. This active role can also be realized through community contributions such as reporting allegations of corruption.

Looking at the typology of Indonesian society, it consists of many tribes and cultures scattered in each region. Each region certainly has values that are embraced by the community. These values or teachings are referred to as local wisdom or traditional wisdom. The term local wisdom, or local genius, was first coined by Quariteh Wales to describe local values or regional characteristics that evolved in a distinctive way. (Astra & Semadi, 2004) Haryati Subadio argues that local genius as a whole includes perhaps even being considered the same as cultural identity which can be interpreted as the cultural identity or personality of a nation. (Soebadio, 1986) Mundaryanto stated that local genius is called local personality.

Talking about the local wisdom of the Balinese people, it is necessary to first examine the typology of villages in Bali. Villages in Bali are a bit difficult to define. Desa can mean official village or administrative village and can also mean traditional village or pakraman village.² Village also means a situation when it is associated with place, time, circumstances in the expression "village, kala, patra". When it comes to the life of the state and society in Bali, there are two kinds of villages, namely the official village and the traditional village or pakraman village. In Bali, villages in urban areas are converted into urban villages. Villages and sub-districts in Bali are known as official villages or administrative villages. These villages and sub-districts have duties, among others, to carry out various activities of government or official organizations, while all administrative activities related to workshops are concentrated in the workshop offices.

Traditional villages or also known as Pakraman villages have been growing and developing in Bali since hundreds of years ago. According to R. Goris, traditional villages in ancient Bali were called banwa or banua. (Reuter, 2002) Traditional village or Pakraman village is a Balinese Hindu community organization based on the unity of the area where they live together and religious spirituality which is the most basic for the pattern of relationships and patterns of social interaction of the Balinese people. A traditional village or Pakraman village consists of three elements, namely the parahyangan element (in the form of a Hindu temple

² In one traditional village consists of several banjars. However, this banjar is also called a village. Even though the banjar is part of a traditional village.

or holy place), the pawongan element (Hindu village residents) and the palemahan element (village area in the form of karang Ayahan village and karang Gunakaya).(Sardiana et al., 2011) This Pakraman village has autonomy, namely the authority to take care of itself.

Looking at the Balinese people, it is also inseparable to see the teachings of Hinduism in Balinese people related to corruption. The teachings include:

- **Tri Hita Karana:** Literally, Tri Hita Karana consists of the words Tri meaning three, Hita meaning happiness and Karana meaning source. So, Tri Hita Karana is defined as the three sources of happiness. The concept of Tri Hita Karana is said to be the best and ideal concept to preserve the teachings of Balinese tradition, culture and nature. This is important because Tri Hita Karana is strongly rooted in Balinese Hinduism which makes it integrated with the daily life and behavior of Balinese people, and this concept itself strengthens itself (self-reinforcing) through daily actions.
- **Tri Kaya Parisudha:** Tri Kaya Parisudha is part of the ethics or morals of Hinduism. Tri means three, Kaya means motion or action and Parisudha means holy. Tri Kaya Parisudha means three movements or actions that must be purified. Tri Kaya Parisudha can also be interpreted as three basic human behavior that must be purified, namely manacika, wacika and kayika. Manacika means good thoughts, wacika means good words, and kayika means good deeds.
- **Tat Twam Asi:** Tat Twam Asi is a teaching of unlimited morality, which is identical with humanity in Pancasila. The conception of the principle of humanity in Pancasila, if we look closely is the realization of the teachings of Tat Twam Asi contained in the Vedic scriptures. Thus, it can be said to understand and understand, and to practice or implement Pancasila means to have implemented the teachings of the Vedas. Because the meaning contained in the teachings of Tat Twam Asi is "he is you, I am you, and all beings are the same", then if we help others, it means helping ourselves as well.(Suhardana, 2010)
- **Karmaphala:** Karmaphala consists of the words 'karma' and 'phala', which means that every action will produce a 'phala' which corresponds to its 'karma'. As stated by I Ketut Rai Setiabudhi who said that for Hindus, they generally have a philosophy or belief called "Panca Sradha", one of which is very sure of the law of karma. Whatever is done by humans will produce a result or result. It depends on one's actions while they are living in this world. The result that a person receives is called karmaphala.

In addition to the teachings of Hinduism, several local wisdoms in Bali that support the prevention and eradication of corruption in village funds are the first, the teachings of Maling Matimuh found in the Negara Kertagama book. Maling means stealing, while matimpuh means sitting. Linguistically, this term means stealing state money very easily while kneeling in the office or at home. Matimuh is a kind of casual who doesn't have to bother to corrupt the State's money. However, the state's money is also the people's money. When associated with the term criminology this can be grouped with white-collar crime (white collar crime).(Setiabudhi, 2014) Second, Parisada invites all religious communities to stay away from KKN practices as outlined in the Parisada Hindu Dharma Indonesia Decree Number 5/Kep/PAParisada/XII/2003. Especially for Hindus, they should set an example to live on the path of dharma that starts from oneself, the family environment and extends to society.

CONCLUSION

The form of community participation in the context of preventing and eradicating corruption is in the form of formal and informal community participation. Formally, community participation is carried out by participating in supervising the use of village funds. This supervision is carried out by comparing regulations with the use of village funds, so that it can be seen whether village funds are used according to their designation or not. Included in the part of community participation in conducting supervision, the community can also obtain information related to reports on the realization of the use of APBDesa through a simple application (siskeudes). In addition to supervision, community participation is seen in terms of asking for assistance from regional officials regarding the management of village funds. Assistance can be submitted by village officials to the TP4D of the Indonesian Attorney General's Office. Meanwhile, informal forms of community participation are carried out by community organizations in the village by their customary administrators and by the community itself. One of these informal forms is by conducting supervision by the community on the use of village funds to prevent and eradicate criminal acts of corruption in village funds. Formal supervision can be carried out in the form of reporting, while informal supervision can be in the form of advice given to the community.

The role of Balinese culture in preventing and eradicating criminal acts of corruption in village funds, namely by guiding and applying Hindu religious teachings and local wisdom that applies in Bali. The teachings of Hinduism that can be used as guidelines are Panca Sradha which means the five basic beliefs of Hinduism. Of these five beliefs that can be used as a foundation in preventing and eradicating corruption, especially village funds, the teachings of Karma Phala. In addition, other teachings that can be used as guidelines are Tri Hita Karana, Tri Kaya Parisudha and Tat Twam Asi. Regarding local wisdom in Bali, it is obtained through studies that have been carried out related to corruption, especially village funds. In Bali, acts of corruption are known as Maling Matimpuh which can be equated with white collar crimes in criminological terms and there is a Parisada Hindu Dharma Indonesia decision Number 5/Kep/PAParisada/XII/2003 concerning Recommendations. This decision explains the dangers of corruption and the principles that can be applied to reduce corruption. From the teachings of Hinduism and local wisdom, it can be seen that all of these studies combat acts of corruption, so that Balinese society always implements noble mandates in social life. As for the role of Balinese culture which is implemented to prevent and eradicate corruption in village funds, it is carried out by conducting a village community meeting (village deliberation). Paruman desa aims to formulate rules related to prohibited acts and types of customary sanctions that can be imposed.

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