

The Role of Universities in Overcoming Corruption of Village Financial Management

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Abstract—Corruption occurs because there is power and money. Corruption is an extraordinary crime (Extra ordinary Crime) that requires extraordinary law enforcement (Extraordinary law Enforcement) and extraordinary corruption prevention (Extraordinary prevention), the realization of village development funds consisting of each one billion village, which does not distinguish between inner-city and rural villages, the implementation of funding allocations villages (ADD) before they all have the same understanding that influences different types of Tipikor modus operandi. From the background above it will be given the form of the role of universities in preventing corruption of management and village in Sidoarjo Regency. Through empirical legal research with qualitative approach (research by giving some questions to resource persons) in the regency of Sidoarjo namely law division, some Head of legal section, Some district head and law enforcement officers (police and prosecutors) and through lecture and focus group discussion with village government in some districts in regency Sidoarjo. From the research conducted, it is achieved that corruption in the management of village funds is a conventional village financial management habits from the village government through some information obtained that the administrative error occurred because the lack of understanding of village financial management system on line it must be continued to do counseling and assistance college.

Keywords—college role; village financial; corruption

I. INTRODUCTION

Development in all fields requires the transparency of its financial management, as well as the development carried out by the village government when Joko Widodo government launched the "one village one billion" program, by hoping that the community can plan, implement and account for its activities and finances, prosperity of the community, as well as the implementation or implementation of the allocation of village funds (ADD) that have not been the same among other villages.

In the Implementation of development there is always a vested interest so that in the implementation of development programs should be guided principles in the management of Village Fund Allocation (ADD) in order to avoid the misuse of budget. It shows that corruption is still a social disease that has not been cured [1]. Corruption occurs because of the power and money, the situation should be viewed as a problem of nationality broadly, not a matter of law alone. Therefore every

element of society must reflect themselves so that in the future can contribute more meaningful including the community of higher education As an example of the case that is on April 30, 2018 Heri Suyanto (head of Wono Kupang village, Balongbendo sub-district, Sidoarjo) was detained by investigator of the Sidoarjo State Prosecutor, he was suspected corruption of village budget funds in 2017 amounted to Rp.277 million [2].

Laode M Syarif said, "Throughout the year 2017 KPK preventive efforts conducted by providing assistance to 12 Provinces so that the total assistance has been implemented in 22 Provinces and 230 districts/cities. In the assistance each region is assisted about planning APBD, procurement process goods/services that rely on e-planning and e-budgeting, one-door integrated services, and the strengthening of Inspectorate, even for licensing it will be very good if it is paid through transfers [3].

For the higher education society corruption can be addressed from two perspectives. First, corruption is seen as a social reality that is read as a source of knowledge, viewing that corruption is part of trying to understand the complex and changing world of reality.

Second, corruption is viewed as a reality that must be intervened because it is against the basic value of education. Educational societies believe that honesty is a very basic universal value. Corruption is a nasty practice that is not only against the value but also a threat to its idealized society.

Third, higher education is a public institution whose governance is under government procurement, therefore it is very important for universities to develop legal ideas so that corruption can be removed from the earth.

From three perspectives above placing the college in two positions at once, namely the subject and object, as the subject of a college is a social entity that has of will and the power to realize his will. As for objects, universities are positioned as a small part of a complex system of complex bureaucracy. In this second position the will of the college is severely limited by the system to supervise it.

Sidoarjo Regency is one of the regencies in East Java, even its position is side by side with Surabaya as the capital of East Java Province. Besides, Sidoarjo is also a part of Gerbang

kertasusila, [Gresik, Bangkalan, Mojokerto, Surabaya, Sidoarjo, Lamongan] whose territory is being and still growing.

Regarding to the role of universities in preventing corruption in managing village financial in Sidoarjo regency, so the college or university according to Amant Law No. 12 of 2012 concerning Higher Education, which implies that higher education is obliged to implement Tridharma of higher education, research and dedication to the community [4]. Concerning about the functions and roles of universities as set forth in Article 58 of the Dikti Law, namely;

"Universities carry out functions and roles, as:

- The place for Student and community learning
- The place of educational platform of the future leaders of the nation;
- Science and Technology development center;
- Center for policy review and moral strength to seek and discover the truth, and;
- National civilization development center [5].

The functions and roles of universities as mentioned above are carried out by the academic community which is an academic community composed of lecturers and students [6]. While Lecturers are professional educators and scientists with the task of transforming, developing and disseminating science and technology through education, research and devotion to community [7].

Development of science and technology that have been done in the lecture process, further development is done through counseling and mentoring, as the embodiment of Tri Dharma Higher Education is the third Darma, namely Devotion, to the Community as that have been done by Universities (Universitas Bhayangkara Surabaya / Ubhara) on village government in Sidoarjo regency about the dangerous of Corruption in managing village financial management. This activity is done because of the cooperation between the Government of Sidoarjo Regency in Ubhara Surabaya. Sidoarjo is a district close to the city of Surabaya, which has 324 (three twenty-two four) villages, and 18 (eighteen) Sub-districts.

II. FORMULATION OF THE PROBLEM

From the formulation of the problem above, so a formulation of the problem is drawn regarding the role of universities on How in preventing corruption in village financial management in Sidoarjo Regency?

The purpose of this paper is as input and thought in preparing measures to prevent corruption of village financial management, because according to the authors of the paper about the prevention of corruption is a new study (Extra ordinary Prevention), because it has a lot of writings about the role of universities in relation to eradication of corruption, so the authors assume that writing or study is very urgent at all.

By using empirical law research method that is to examine the law that has been applied to the village administration in Sidoarjo Regency through structured interview and focus group discussion (FGD) with some resource managing village fund in Sidoarjo regency, covering: Head of Law, villages, and some sub-district heads in Sidoarjo regency, and then analyzed by using a deduction method that analyzes some general data into special data.

III. DISCUSSION

From the above problems it will be discussed some problems of village financial management and the role of universities in overcoming corruption in the management of village funds in Sidoarjo regency.

Sidoarjo Regency is geographically located at 112.50-112.90 East Longitude and 7.30 - 7.50 South Latitude, with boundaries: in the west border with regency of Mojokerto, in the east borders the Madura strait in the north border with regency of Gresik, and in south is bordered by Pasuruan regency.

Sidoarjo regency which capital in Sidoarjo has an area of 714,243 km² which is divided into 324 kelurahan / villages and 18 sub-districts, namely Sidoarjo sub-district, Buduran sub-district, Kecamatan Candi, Porong sub-district, Krembung sub-district, Tulangan sub-district, Tanggulangin sub-district, Jabon sub-district, Krian sub-district. Balongbendo Subdistrict, Wonoayu Subdistrict, Tarik Subdistrict, Prambon Subdistrict, Taman Subdistrict, Waru Subdistrict, Gedangan Subdistrict, Sedati Subdistrict, and Sukodono Subdistrict. The sub-district which has the widest area is Jabon sub-district which is around 80,998 Km², while the smallest sub-district is Gedangan subdistrict which is around 24,058 Km².

From 2015 to 2017, the Sidoarjo regent has issued 3 (three) Regent Regulations (Perbup) concerning village financial management, namely Regent Regulations (Perbup) concerning village financial management, namely the Regent Regulations (Perbup) Number: 27 of 2015 (consisting of 11 Chapter, 68 Article) is subsequently amended by means of I. Perub. 6 of 2017 (there are 8 articles of amendment), then amendment II through Ministry of Transportation number II through Perbup no. 50 of 2017 (there are 12 Article amendments), with some notes of changes to all three changes as follows:

TABLE I. REGULATION ABOUT VILLAGE FINANCIAL MANAGEMENT

No	PERBUP No. 27/2015 June 3rd 2015	PERBUP No. 6/2017 (Changing) January 16th 2017	PERBUP No.50/2017 (Second Changing) July 18th 2017
1	Article: 2 Principles Transparency, accountability, participatory is done in an orderly and disciplined budget	- Idem - using the Village Finance System application	-Idem -No spplication SISKEUDes (Moved into Article 49 A)
2	Article: 7 Treasurer is staffed by staff on financial matters -Task: Receiving, storing, depositing / paying, administering and accounting for revenues of village revenues and expenditure of village revenues in the framework of APBDes	- Treasures is held up by Financial department - Idem	- Treasurer is held up to Financial Department
3	Article: 9 (3) b, The result of Asset (4) The result of BUMDes, TKD and villade land (5) Village Market result, animal market, boat adding, the building of village, fish auction, public baths and irrigation networks	(3) b, the result of village asset Management (4) BUMDes and other legitimate business (5) The result of TKD management, Village market, animal market, boat adding, village building, fish auction, public bath and irrigation networks	- (3) The result of BUMDes effort -(4) The result of BUMDes effort is receiving from the end of product (5) The results of village asset management are rent and cooperation
4	Article : 12	-Paragraph (1) to (3) are the same (4) excluding income derived from the management of TKD (5) The resut of TKD Management can be used to additional allowance	
5	Article: 25	Addition Paragraph (6) the addition of new account codes resulting from new programs / activities and legislation, may be amended by proposals from the village	
6	(3) Sekdes submits the Pendes Draft on APBDes and the Budget Draft (RAB) to Head of the Village (4) APBDS and RAB are taxed by the Head of the village to the BPD		(2) deleted (3)Sekdes submits the draft Perdes about APBDes (4) APBDes is done by Head of the village to BPD
7	Article : 30 The Implementation of Management		Every expenditure in the village cash account must be accompanied by a SPP signed by each implementer of village activities and verified by the Sekdes (The secretary of Village) - Head of the Village and the village treasurer sign a checking account with SPP
8	Article: 35		(3) Paragraph (2) except in the implementation of Swakelola activity
9.	Article : 49 A		Village financial management must use the Village Financial System Application (SISKEUDES)
10	Article : 30 Village Government income		-Erased
11	Article: 42 The share of regional taxes and village retribution, village fund allocations, and village funds is prioritized to finance development and community empowerment		-The share of regional taxes and village retributions, village fund allocations (omitted) -Village funds are prioritized to finance development and community empowerment
	Article: 67 Government administration of the Sidoarjo Regency Regional Secretariat	Community and Village Empowerment Service, women's empowerment and child protection, Sidoarjo district Family (planning	

By the presence of 3 (three) Regional Regulations, the regency government expresses the patterns of village finance only by imposing the village financial system (SISKEUDES) in article 2 of Perbup number 6 of 2017 (on the following principles in article 49 A Number Perbup 50 in 2017 (in Chapter V Management) in this chapter the Village Financial

System Application (SISKEUDes) in the management chapter by hoping that the financial management of the village can be done by the district of Sidoarjo's financial district [8].

Management of village fund allocation (ADD) must meet several management principles such as the following:

- a) Every activity whose funding is taken from the village fund allocation must go through open planning, implementation and evaluation with the principles: from, by and for the community;
- b) All activities and the use of village fund allocations must be accountable for administration, technical and legal;
- c) Village fund allocation must be used with the principle of saving, directed and controlled;
- d) The types of activities that will be funded through village fund allocations are expected to be able to improve community service facilities, in the form of meeting basic needs, strengthening village institutions and other activities needed by rural communities with decision making through deliberation
- e) Allocation of village funds must be noted in the village income and expenditure budget through a budgeting process in accordance with the applicable mechanism

- d) Facilitating the implementation of village finance which includes planning, and drafting the APBDes, implementing and accountability of APBDes

The Amendment to Article 67 implies that through guidance and supervision it is expected that it will run well, however if there is a misuse of authority that affects the loss of state finances, the Audit is carried out by the Sidoarjo Regency Government Inspectorate, there are no supervisory officers conducting audits.

Law No. 30 of 2014 concerning Government Administration, article 1 paragraph 46 [10], states that the Government Internal Supervisory Apparatus (APIP) is the Ministry of Inspectorate General, the supervision unit of non-ministerial government agencies, the provincial inspectorate and the city district inspectorate. Furthermore, in Article 216 paragraph 2 [11], APP is a regional inspectorate that has the task of assisting regional heads to foster and supervise the implementation of government affairs which are the regional authority and co-administration tasks by regional apparatus.

Whereas the guidance and supervision of the implementation of village financial management was carried out by: Sidoarjo Regency Inspectorate, the administration section of the Sidoarjo district Secretariat, and the Camat [9]. However, changes to the provisions of Article 67 stipulate the following:

Article 20 paragraph (1) of the UUAP states that supervision of the prohibition of abuse of authority as referred to in Article 17 and Article 18 is carried out by APIP, whereas in paragraph (2) it is stated that the results of APIP supervision as referred to in paragraph (1), are:

- 1) Guidance and supervision of the implementation of village financial management is carried out by:
 - a) Sidoarjo Regency Inspectorate;
 - b) Community and Village Empowerment Service, Women's Empowerment and Child Protection;
 - c) Subdistrict Head
- 2) Guidance and supervision by the Inspectorate and government administration as referred to in paragraph (1) letters a and b include:
 - a) Providing guidance and guidance on the implementation of ADD;
 - b) Providing guidance and training and organizing village finance that includes planning and drafting APBDes;
 - c) Fostering and supervising village financial management and empowering village assets;
 - d) Provide guidance and guidance on the implementation of village financial administration.
- 3) Guidance and supervision by the Camat as referred to in paragraph (1) letter c includes:
 - a) Facilitating village financial administration;
 - b) Facilitate village financial management and empowerment of village assets;
 - c) Facilitating the implementation of Regional Tax and Retribution Results, Village Fund Allocation and Village Funds;

- a) There is no error,
- b) There is an administrative error, or,
- c) There are administrative errors that cause losses to the state finances.

There are 10 types of administration that can cause corruption in the Ombudsman [12] version, namely: Not providing service, Delayed, Non-Competent, Involuntary authority, Deviations from Procedures, Rewards for Rewards, Inappropriate, Pro-sided, Discrimination, Conflict of Interest.

The concept of empowerment of authority in the PTPK Law is still debated about whether it relates to the term or concept of "abuse of authority" contained in the Order Administration Law. Article 3 UUPTK [13], completes:

Everyone who aims to benefit themselves or others or a corporation, misuse their authority, opportunity or means because of their position or facilities because of their position or position that can cause the state's finances or the country's economy

Whereas the use of authority according to Article 17 of the AP Law:

- 1) The body of Government and / or officials are prohibited from using authority
- 2) Prohibition of misuse of authority as intended in (1). Includes:
 - a) Prohibition beyond authority;
 - b) Prohibition of mixing authority, and / or
 - c) Prohibition of acting arbitrarily.

In Article 18 of the AP Law, it is explained "Beyond authority [14]" in accordance with Article 17 paragraph (2) includes:

- a) Exceeds the term of office or the validity period;
- b) Exceeds the territorial limits of the authority, and / or
- c) Contrary to the provisions of the legislation

What is meant by "Mixing authority" in accordance with article 17 paragraph (2) is the action taken:

- a) Beyond the scope of the field or material of authority given, and / or
- b) Contrary to the purpose of the authority given.

What is meant by "Mixing authority" in accordance with article 17 paragraph (2) is the action taken:

- Without the basis of authority, and / or
- Contrary to the Court's ruling that has a permanent legal force.

Does Article 3 of the PTPK Law absorb the same meaning as in the AP Law? In this case the author defines the concept of empowerment of authority is to have the same concept, because the officials who do are civil servants (PNS) or state administrators.

Corruption is indeed the main problem faced by the government in achieving national development goals. Corruption has taken root in people's daily lives and has become "the culture of Indonesia". Therefore, efforts to rid Indonesia of corruption are characterized by the role of all parties, the wrong one being is the Higher Education or University.

The role of universities in supporting the development of the Indonesian nation towards an advanced and adapted nation, namely first, universities as change agents (*agent of change*), universities as units that organize higher education have an important position in the process of social change because universities carry the function as agent of social change in carrying out cultural transformation towards a more advanced society.

The active role of the entire academic community in higher education is expected to be more focused on efforts to prevent corruption by participating in developing the culture of anti-corruption in the community. Lecturers and students are expected to play a role as agents of change and the driving force of the anti-corruption movement in society

Furthermore, aside from a number of opinions regarding the role of universities, Zulkifli Aspan stated that universities could play a role by implementing an "anti-corruption curriculum". In addition, it was also proposed to establish an "Anti-Corruption Protocol" [15].

Aflan Lubis stated that education is one of the guides of the young generation on the right path, education plays a role as the beginning of a big thinker, and education can be an initial aspect that can turn someone into a corruptor or not [16]. That is why education as one of the cornerstones of the life of a

civilian democratic society should have a share in preventing corruption. Some steps as the role of higher education as a form of corruption prevention in managing village finances, namely:

- Counseling

Counseling is an activity carried out by a Lecturer or Academician in implementing the knowledge learned, and studied in the community in the form of Lectures, lectures or counseling is the embodiment of the third darma namely Community Service. The lectures were lectures on criminal act of corruption and the dangers of committing corruption.

The results of observations or interviews conducted on 3 village heads, namely Samian, Son Haji, and Aljupri, regarding the benefits of counseling on corruption in state financial management, namely providing capacity in village management, giving direction to existing regulations, as well as foothold for village treasurers, especially in following the Village Financial System (SISKEUDes) [17].

Counseling relates to village financial management that was carried out in Sidoarjo Regency, which is 4 (four) times, to village heads, village secretaries and village treasurers. To the village heads, village secretaries and village riders [18]. Which are followed by each of 10 villages in four sub-districts. They are the district of Waru, Gedangan, Taman, Sedati, Krian, and Prambom. In the implementation of the activity, the problem was obtained regarding the lack of village government in implementing the financial reporting system through the village financial system (Siskeudes).

Meanwhile, according to Aries Saputro (Head of Legal Aid Unit, Sidoarjo Regency Government) that the benefits of being given counseling to village heads, village secretaries, and expected APBD is useful for the community in accordance with the rules and regulations.

From the answers of the village heads and the Legal Aid Head Office, it was concluded that counseling activities by higher education people towards village financial managers in Sidoarjo regency are very necessary and urgent so that they can be given treatment and certainty of village financial management, especially with regard to regulations, so that cases are not ensnared corruption.

- Assistance to Village Heads

After inventorying village financial management, data or information is obtained in managing village finances using the village financial system (SISKEUDes).

Whereas the constraints for villages in village financial management are that Human Resources who are responsible for village financial management are treasurers, in most villages in Sidoarjo Regency do not have accounting skills, so village financial reporting is still an obstacle.

The results of observations or interviews conducted on 3 villages, namely Samian, Son Haji, and Aljupri, with regard to the human resources of village finance managers, indeed, so far the village treasurer has not had the competency, so personnel must be demolished [19].

By knowing the issue of village financial management carried out by human resources who do not have the capability, then there are steps to anticipate abuse of authority, or administration of village financial management, namely mentoring carried out by lecturers and students in the process of accountability of village activities and finances in accordance with the Financial System Village (SISKEUDes). So far, university personnel who have assisted the village treasurer are students from UNAIR, UPN.

During this time the guidance in the village financial system to the village treasurers was carried out by the Camat, with some village treasurers able to report village finances in accordance with the accounting provisions. From the results of the interviews, it was found that the role of universities in assisting the treasurer was very useful to overcome the occurrence of administration in village financial reporting.

IV. CONCLUSIONS AND RECOMMENDATIONS

A. Conclusion

From the discussion above, a conclusion is obtained that in preventing corruption in village financial management, universities are obliged to carry out a role, namely as a manifestation of community service. Lectures made must provide information about the meaning of corruption, as well as corruption in managing village finances.

Prevention is done by giving lectures on corruption, as well as mentoring to village heads as a solution in preventing corruption, because the village financial statements follow by applying accounting principles, so that income can be minimized.

B. Suggestion

Based on the above conclusions, it is expected that there will be efforts from universities that collaborate with the city / regency government to organize community service (PKM) in the form of legal compliance about the dangers of corruption in village financial management as well as mentoring students to the village treasurer in implementing the village financial system to avoid maladministration.

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- [18] Councelling was done four times, twice on November 18th 2017, November 26th 2017, It was on Pandepo Regency of Sidoarjo, and twice on December 3rd and 4th 2017, It was on Krian Regency dan Prambon regency
- [19] Interview was done to three of Head villages They are : Samian (Head villages of Ngigas, Waru District, Son Haji (Head village of Wadung Asri, Waru district) and Aljupri (Head Village of Sawo Tratap, Gendangan District) on April 24th 2017