

Strengthening Village Anti-Corruption Governance: Strategies, Challenges, and Policy Implementation in Swastika Buana Village, Indonesia

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ABSTRACT

This research aims to analyse the strengthening of anti-corruption-based village governance through a regulative approach and the role of social institutions in Swastika Buana Village. In the context of the increasing urgency of transparency and accountability at the village government level, this research focuses on how local legal instruments can build institutional integrity. The method is a descriptive qualitative approach with data collection techniques through in-depth interviews, participatory observation, and document analysis. The results showed that the village has established several Village Regulations (Perdes), Village Head Decrees, and SOPs that systematically regulate village financial governance, including the planning, implementation, administration, and accountability of the APBDes. In addition, a periodic and structured mechanism for evaluating the performance of village officials has been implemented, as well as regulations regarding the control of gratuities, bribes, and conflicts of interest. The process of procuring goods and services has also followed formal standards through cooperation agreements with providers to apply the principles of legality and accountability. The active participation of the community and the role of local social institutions are proven to strengthen the effectiveness of the regulation's implementation and encourage more open and anti-corruption government practices. This research provides theoretical implications for the development of local institution-based governance, as well as managerial recommendations related to increasing the capacity of the apparatus, digitising the village system, and internalising public ethical values.

Keywords: Village Governance, Local Regulation, Anti-Corruption, Performance Evaluation, Community Participation.

I. Introduction

Corruption at the village government level is one of the serious challenges in realising clean and accountable governance in Indonesia. Along with the increasing allocation of the Village Fund through the fiscal decentralisation policy, the complexity of budget management in the village has also increased. However, this condition is not always accompanied by increased village officials' capacity to manage finances

transparently and professionally. A domestic index that can also be used to assess the level of vulnerability to corruption is the Anti-Corruption Behaviour Index (IPAK) issued by the Central Statistics Agency (BPS).

The BPS survey results 2023 showed that Indonesia's IPAK was still low, with a score of only 3.93 on a scale of 0 to 5. This achievement decreased by 0.01 points compared to 2022. Moreover, this achievement did not reach the target set in the National Medium Term Development Plan (RPJMN) in 2023, which was 4.09. Several of these indicators have been recorded in the form of public disappointment with President Jokowi's performance, especially in eradicating corruption. The Indikator survey institute, for example, which in early 2024 had sampled trends in public confidence in the corruption eradication sector. As a result, most respondents, or around 35 per cent, considered that corruption eradication was worsening. Meanwhile, only 32.7 per cent rated it as good. According to ICW, in 2023, there were 187 corruption cases in villages. According to ICW, the increase in corruption in villages is inseparable from the passing of Law No. 6/2014 on Villages, which includes allocating village funds. By 2023, the government has allocated Rp 68 trillion to 75,265 villages across Indonesia. In the ICW report, it was stated that corruption with the most significant state losses throughout 2023 occurred in the telecommunications and information sector (IDR 8.89 trillion), trade (IDR 6.7 trillion), natural resources (IDR 6.7 trillion), and utilities (IDR 3.26 trillion). ICW also noted that the trend of corruption in Indonesia has consistently increased from 2019 to 2023. In 2023, there were 79 cases with 1,695 suspects.

The findings indicate that corruption at the village level is not only individual but systemic, influenced by weak internal monitoring systems, low financial and legal literacy of village officials, and a lack of community participation in the decision-making process. In addition, the patron-client pattern of power relations between local elites and higher political actors also reinforces the practice of maladministration and budget irregularities at the grassroots level. Therefore, a comprehensive and systematic approach is needed to strengthen village governance oriented towards anti-corruption principles, including institutional capacity building, information technology utilisation, and community participation. The urgency of strengthening village governance is becoming increasingly relevant in the context of the increasing strategic role of villages as the spearhead of public services and community-based development. Since the enactment of Law No. 6/2014 on Villages, villages have been given broad authority to regulate and manage the interests of their communities, including village financial management. However, in practice, this autonomy has not been fully accompanied by structural and cultural readiness in realising the principles of good governance, such as transparency, accountability, participation, responsiveness, and law enforcement. The size of the village fund budget received and managed by the village government must be the concern of various parties, who must supervise and manage it jointly by applicable laws and regulations. This was done because of Indonesia's increasing corruption in village funds from 2015 to 2019. In 2015, corruption of village funds reached 22 cases, and increased to 96 cases in 2018 (CNN Indonesia, 2019). The majority of the perpetrators of village fund corruption were 214 village heads, with a total state financial loss of Rp. 107.7 billion (CNN Indonesia, 2019). The corruption of village funds impacts the non-optimisation of public services in the village (Sigit, 2013). This shows that some villages still experience weaknesses in planning, implementing, and reporting development activities and budget use. The lack of integration between regulations, human resource capacity, and monitoring mechanisms creates loopholes for specific individuals to commit irregularities. Therefore, strengthening village governance is not just an administrative necessity but a fundamental prerequisite in building a clean, inclusive, and sustainable village governance system, as well as part of the national strategy to prevent corruption at the local level.

This phenomenon has led to a crisis of public confidence in village institutions and raises fundamental questions about the effectiveness of the accountability system that has been implemented. Thus, strengthening internal control systems, increasing the capacity of village officials in terms of integrity and financial management, and expanding public access to public information are critical steps that must be taken to close corruption-prone spaces at the village level. The weakness of the village's internal control system determines the opportunities for irregularities in village governance. Many villages do not have adequate control mechanisms, whether through internal audits, transparent financial reporting systems, or

effective public accountability forums. This is exacerbated by the low level of anti-corruption literacy among village officials, which is reflected in their limited understanding of the principles of integrity, conflict of interest, and whistleblowing mechanisms. To support the national agenda of corruption prevention from the grassroots level, Swastika Buana Village has shown progressive initiatives through a program implementation plan to strengthen village governance based on anti-corruption principles. This step is in line with the direction of national policy as mandated in Permendagri No. 41 of 2023 concerning Guidelines for Anticorruption Village Development, as well as the initiative of the Corruption Eradication Commission (KPK) in establishing pilot villages that can carry out government functions in a transparent, accountable, participatory and integrity manner. Swastika Buana Village, as one of the villages with strong social institutional potential and active community support, seeks to build a governance system that is not only oriented towards administrative effectiveness, but also upholds public moral values in decision-making and management of village resources. This initiative includes the development of responsive village regulations, capacity building of village officials, utilisation of information technology for reporting, and active involvement of communities and local institutions in the monitoring process. With this comprehensive approach, Swastika Buana Village seeks to assert its position as a model village that is adaptive to governance reform, while strengthening public trust through implementing anti-corruption principles at the local level.

Based on the background and theoretical review, it is clear that strengthening anti-corruption village governance is an urgent need to improve the quality of village governance that is clean, transparent, and accountable. However, implementing anti-corruption village policies in various regions shows varying degrees of success, which is influenced by structural, cultural, and institutional capacity factors. In this context, several important questions arise that need to be answered scientifically: What strategies are applied in strengthening village governance to prevent corruption? To what extent are anti-corruption village policies responded to and implemented by local actors, especially village heads and their officials? What are the main challenges faced in building an effective system of supervision and community participation at the village level? These questions form the basis of the problem formulation in this study. This research aims to analyse strategies to strengthen village governance in preventing corrupt practices, examine the effectiveness of implementing anti-corruption village policies in the field, and identify obstacles faced by village officials and the community in encouraging the creation of a transparent and accountable governance system. By focusing on local dynamics and the responses of key actors in the village governance structure, this research is expected to contribute theoretically to the development of government science and practically in formulating public policies that are more contextual and applicable to villages in Indonesia.

II. Literature Review and Hypothesis Development

2.1. Governance and Anti-Corruption in Village Administration

Good governance has emerged as a foundational concept in efforts to combat corruption and improve the performance of public institutions, including at the village level. According to the World Bank (1992), good governance refers to the traditions and institutions by which authority in a country is exercised, encompassing decision-making processes and the ability to implement those decisions effectively and accountably. In the context of village administration, this includes transparent budget planning, participatory decision-making, responsive service delivery, and enforceable accountability mechanisms. The decentralisation policy and the enactment of Law No. 6/2014 on Villages in Indonesia have empowered local governments to manage resources and make policy decisions independently. Still, these new responsibilities also come with heightened risks of mismanagement and corruption, especially when using village funds.

Several studies (e.g., Sopanah et al., 2021; Haryanto & Taufik, 2020) have shown that weak internal controls, low administrative capacity, and limited community engagement contribute to the persistence of corrupt practices at the village level. Therefore, applying anti-corruption principles in village governance must

be institutionalised through formal regulatory mechanisms and informal social norms that foster integrity and accountability.

2.2. The Role of Social Institutions in Anti-Corruption Governance

In addition to formal governance structures, social institutions play a crucial role in shaping ethical behaviour and controlling corruption at the grassroots level. As March and Olsen (1984) theorized in the framework of new institutionalism, formal and informal institutions structure political behaviour by shaping incentives, routines, and norms. In rural communities, informal social institutions such as traditional leadership, religious figures, and local community organisations serve as moral anchors and social regulators, influencing governance outcomes. These institutions are significant in villages where formal oversight mechanisms may be weak or under-resourced. Putnam's (1993) concept of social capital further supports the argument that trust, shared norms, and civic engagement significantly contribute to good governance. Substantial social capital can empower local communities to monitor government actions, demand transparency, and resist corrupt practices. Therefore, efforts to strengthen anti-corruption governance in villages must involve technical and administrative reforms and mobilizing social institutions that embody community values and legitimacy. In summary, the literature underscores the importance of both internal governance mechanisms and the role of social institutions in fostering anti-corruption practices within local administrative systems. Integrating sound governance principles—such as transparency, accountability, and community participation—provides a normative and practical foundation for village-level reforms. Simultaneously, institutionalism and social capital theories emphasise that the informal structures embedded within communities, such as religious leaders, customary institutions, and civic groups, are critical in shaping ethical behaviour and sustaining integrity in governance. This study explores the intersection of these dimensions through an in-depth analysis of Desa Swastika Buana's initiative to strengthen its anti-corruption governance practices. By doing so, the research aims to contribute theoretically to understanding governance reform in rural settings, provide practical insights for village administrations, and offer policy recommendations for scaling anti-corruption models at the grassroots level.

III. Research Method

This research uses a descriptive qualitative approach to deeply understand the processes, dynamics, and meanings behind strengthening village governance based on anti-corruption principles. This approach was chosen because it is suitable for exploring social realities that are complex, contextual, and cannot be measured quantitatively. Qualitative research allows researchers to comprehensively explore the perspectives of local actors, inter-institutional relations, and social factors that influence the success or obstacles in implementing village governance with integrity.

The research location focused on Swastika Buana Village, which was purposively selected based on the consideration that this village was initiating a program to strengthen village governance oriented towards anti-corruption values. Data collection techniques were conducted through in-depth interviews with key informants such as the village head, village officials, the Village Consultative Body (BPD), community leaders, and representatives from local social institutions. In addition, researchers also conducted participatory observations of the decision-making process and public services in the village, as well as documentation studies of village regulations, financial reports, minutes of village meetings, and other supporting documents. Data analysis techniques were carried out in an interactive qualitative manner, with the stages of data reduction, data presentation, and conclusion drawing developed by Miles, Huberman, and Saldana (2014). Data validity was maintained through source and method triangulation techniques, and data validity checks through discussions with informants and peer debriefing. This research does not use hypotheses because it aims to build contextual understanding, not test relationships between variables. The primary focus is to

produce findings that are reflective and interpretative of village governance practices and the role of social institutions in supporting the anti-corruption agenda at the local level.

IV. Results and Discussion

4.1. Strengthening Governance Regulations through Village Legal Documents

The results showed that Swastika Buana Village has taken significant initial steps in building the foundation of transparent and accountable village governance by preparing various village legal instruments. The village government has established Village Regulations (Perdes), Village Head Decrees, and Standard Operating Procedures (SOPs) that technically regulate the stages of planning, implementation, administration, and accountability of the APBDes. These documents serve as an essential legal basis for preparing and implementing the village budget in an orderly manner, as well as a commitment to the principles of good governance. Substantially, the regulation contains a clear division of authority between the village head, the village secretary, and the village treasurer in financial management. In addition, a special clause regulates the obligation to document activities and report on the use of funds periodically. This indicates a systematic effort to close the loopholes of corrupt practices that usually arise due to unclear procedures and weak accountability systems.



Figure 1. Village Budget and Revenue Preparation Meeting

Strengthening village governance through establishing legal documents reflects a critical shift toward institutionalising integrity and transparency at the grassroots level. In the context of Desa Swastika Buana, village legal instruments—such as Village Regulations (Perdes), Head of Village Decrees, and Standard Operating Procedures (SOPs)—serve as formal references that guide decision-making, budget management, and service delivery in a structured and accountable manner.

The photo depicting community members and village officials engaged in a meeting illustrates one of the core practices in participatory governance: *musyawarah desa* (village deliberation). These forums are ceremonial and institutional spaces where legal documents are discussed, proposed, and socially legitimised. Through such meetings, stakeholders collectively evaluate, revise, and approve governance instruments that regulate planning, procurement, financial management, and anti-corruption mechanisms. The visible presence of community members in this process underscores the importance of inclusivity and bottom-up legitimacy in local rule-making. Strengthening governance through legal documentation ensures that every decision the village administration takes is procedurally valid and socially accountable. It transforms informal norms into binding commitments, reduces discretionary power, and provides clear standards for evaluating

performance and behaviour. As seen in the photo, the practice of deliberation embodies the village's commitment to democratic governance and institutional integrity, reinforcing the notion that sustainable reform must be both community-driven and regulation-based.

4.2. Implementation of Governance in Village Government Practice

At the implementation level, the results of observations and interviews show that the regulations that have been formulated are not mere formalities, but have been implemented in village governance practices. In planning the APBDes, the village government organises open and participatory Village Consultative Meetings (Musdes), involving elements of the community, the BPD, and local leaders. Proposals for development programs and financing are compiled collectively into a planning document ratified through the Perdes. Implementing activities sourced from the APBDes also follows the established SOPs, including disbursing funds, implementing physical activities, and financial reporting. Each activity is accompanied by supporting documents such as RAB, shopping notes, and photos of activities, which form the basis for preparing accountability reports. This layered administrative control and documentation serve as an effective internal monitoring instrument. However, this study also found that the effectiveness of implementation is still influenced by human resource capacity and work culture within the village apparatus. Some emerging obstacles included limited understanding of technical regulations and suboptimal utilisation of information technology to support transparency. Nevertheless, the village government's commitment to anti-corruption governance has begun to take shape, as evidenced by public information disclosure and active community participation in decision-making forums.



Figure 2. Village Budget And Revenue Preparation Meeting

4.3. Mechanism for Performance Evaluation of Village Apparatus as an Instrument for Strengthening Accountability

This research also found that Swastika Buana Village has compiled and stipulated legal documents in the form of Village Regulations, Village Head Decrees, and SOPs that regulate the performance evaluation mechanism of village officials in a regular and structured manner. This initiative shows institutional awareness of strengthening the performance-based internal control system to build a more transparent and accountable governance. This performance evaluation is not only administrative but also covers aspects of integrity, discipline, professionalism, and the ability of village officials to carry out public service tasks and village financial management. Technically, the performance evaluation is conducted periodically (e.g., per semester

or annually) and involves village leaders, village secretaries, and BPD representatives. Each village apparatus is assessed based on indicators set out in the SOP, such as the achievement of work programs, timeliness of report preparation, compliance with regulations, and response to community complaints. The evaluation results are then used as the basis for coaching, awarding, or, in some cases, recommendations for improvement or rotation of positions. In terms of implementation, interviews with key informants revealed that this mechanism has increased individual awareness of the importance of performance and integrity in performing village government functions. Village officials have become more disciplined in reporting, more open to feedback, and more prudent in using authority and budget. This reinforces the assumption that an objective and structured performance evaluation system can effectively prevent corruption, especially in village governance environments prone to abusive practices. However, there are still challenges regarding consistency in the implementation of evaluations, especially in ensuring that the process is free from political interests or subjectivity. Therefore, formal regulations must be established by strengthening a fair and transparent evaluative culture, so that this mechanism truly becomes an instrument of accountability, not just an administrative procedure.



Figure 3. SOTK discussion meeting and village apparatus discipline

Implementing a structured performance evaluation mechanism for village apparatus marks a progressive effort to institutionalise accountability within local governance. In Desa Swastika Buana, this mechanism has been formalised through legal instruments such as Village Regulations (Perdes), Head of Village Decrees, and Standard Operating Procedures (SOPs), which together establish clear criteria, procedures, and responsibilities in assessing the performance of village officials.

The meeting shown in the photo reflects a deliberative process that often accompanies or precedes performance evaluations, either as a form of social audit, staff review, or coordination to assess individual contributions to village governance. Such discussions are pivotal in building a culture of responsibility, where apparatuses are evaluated based on technical outputs and their commitment to transparency, service quality, and ethical standards. This evaluation mechanism serves as a tool for both administrative control and behavioural reinforcement, ensuring that village apparatus remain aligned with the values of good governance and public trust. By linking individual performance to broader governance objectives, the village government is better positioned to identify capacity gaps, encourage continuous improvement, and take corrective action when necessary. In this way, the photo captures a moment of civic participation or internal dialogue and illustrates the village's ongoing effort to make accountability a living and institutionalised practice.



Figure 4. SOTK discussion meeting and village apparatus discipline

4.4. Strengthening Public Ethics through Regulations on Gratification Control, Bribery, and Conflict of Interest

This research also found that Swastika Buana Village has taken a strategic step in strengthening public ethical values by drafting and establishing legal documents in the form of Village Regulations, Village Head Decrees, and Standard Operating Procedures (SOPs) that specifically regulate the control of gratuities, bribes, and conflicts of interest. This step is an essential breakthrough at the village level, considering that these issues have often been considered commonplace or difficult to prove formally. This regulation indicates that the village government is committed to a more substantive application of integrity and anti-corruption principles, not limited to financial management alone. In substance, the regulation strictly prohibits all village officials and implementers of village activities from accepting gifts, facilities, or other forms of gifts that may affect objectivity in decision-making or task execution. In addition, there are provisions regarding the obligation to report potential gratuities to the immediate superior or the internal control unit established in the village. Regarding conflicts of interest, the SOP provides guidance on identification and prevention from the activity planning stage, including avoiding appointing close relatives in village projects and ensuring transparency in procuring goods and services.

The implementation of this policy can be seen through several concrete steps taken by the village government, such as socialisation to village officials and the community, including a code of conduct in the village office, and establishing a suggestion box or reporting channel. Several small cases that potentially cause conflicts of interest have been successfully handled through a mediation approach based on internal regulations. This shows that the existence of regulations is not only normative, but also provides a measurable and structured direction of behaviour in dealing with potential ethical deviations. However, this policy's effectiveness still faces challenges regarding value internalisation, especially among village officials who do not fully understand the difference between voluntary gifts and prohibited gratuities. Therefore, continuous mentoring and capacity building of the apparatus in understanding anti-corruption regulations in a contextual and applicable manner is required. Nevertheless, the initial commitment shown by Swastika Buana Village in establishing a gratification and conflict of interest control system is an essential foundation in creating a culture of village government with integrity.



Figure 5. Community Meeting Or Internal Discussion



Figure 6. Community Meeting or Internal Discussion

The effort to build a clean and ethical village government cannot rely solely on administrative reforms; it must also be grounded in the internalisation of public ethics. In this context, Desa Swastika Buana has demonstrated commitment to ethical governance by formulating and implementing village-level regulations such as Peraturan Desa (Perdes), Head of Village Decrees, and Standard Operating Procedures (SOPs) aimed explicitly at controlling gratification, bribery, and conflict of interest. These regulatory instruments provide normative guidelines and behavioural boundaries for village officials, ensuring that every action taken in the public domain is aligned with principles of integrity and impartiality.

The photo showing a community meeting or internal discussion can be interpreted as part of the village's ongoing initiative to socialise these regulations and build shared understanding among stakeholders. Such forums serve as platforms for information dissemination, promoting ethical awareness and clarifying the consequences of ethical violations in the governance process. They strengthen the collective moral compass of the village community and prevent unethical behaviour from becoming normalised or ignored.

By establishing clear and enforceable rules on the acceptance of gifts, disclosure of personal interests, and the prohibition of favouritism, the village government sets a strong foundation for ethical leadership and institutional integrity. These efforts signify that public ethics is no longer a matter of personal conscience alone, but a formal responsibility embedded in the village's legal and administrative system. The image thus captures more than just a meeting—it reflects a cultural shift toward ethical vigilance and shared accountability in public service.

4.5. Transparent Goods and Services Procurement Governance through Cooperation Agreement

This research also found that Swastika Buana Village has implemented a specific strengthening of village financial management through an orderly procurement mechanism for goods and services based on formal legal documents. One of the concrete forms of strengthening is the existence of a written cooperation agreement between the Budget Activity Executor (PKA) and the goods/services provider, which is prepared and signed after going through the procurement stage by applicable regulations within the village government. This step is an important instrument in upholding the principles of transparency and accountability. It is a form of anticipation of potential corruption, collusion, and nepotism practices in implementing village projects. This cooperation agreement contains crucial points, among others: scope of work, contract value, source of funds, implementation period, rights and obligations of the parties, sanctions for violations, and provisions for dispute resolution. In addition, the process of procuring goods and services is carried out in an open and traceable manner, starting from the stages of planning needs, announcements, selection of providers, and the signing of contracts. This process is governed by the Village Head Regulation and the applicable Goods/Services Procurement SOP and involves elements of the village's internal supervision and the BPD as community representation.

Based on interviews with village officials and activity implementers, this mechanism is essential to transforming village financial governance into more professional village financial governance. The PKA no longer directly appoints providers without a legal basis, but through a documented and mutually agreed procedure. This increases public trust in the village development process and minimizes the potential for irregular price mark-ups, fictitious procurement, or conflicts of interest. However, challenges still arise in terms of the technical capacity of village procurement teams who do not fully understand the administrative aspects of drafting cooperation contracts, as well as limited access to competent suppliers in the local area. Therefore, training support, technical supervision, and procurement digitization systems need to be strengthened so that village procurement procedures are procedurally compliant but also efficient and results-oriented.

V. Conclusion

This research comprehensively illustrates how Swastika Buana Village builds more accountable governance and integrity through strengthening regulatory instruments at the local level. This effort is reflected in village legal documents such as Village Regulations (Perdes), Village Head Decrees, and SOPs, as well as the extent to which these instruments are internalized and consistently implemented by village officials in daily practice. Orderly village financial management, through a system that regulates the planning, implementation, administration, and accountability of the APBDes, shows that villages no longer rely on conventional administrative approaches. Instead, the system has become the basis for establishing a culture of governance that encourages transparency, accountability, and community participation. In addition, a performance evaluation mechanism for village officials shows that personal accountability has begun to be institutionalized as part of a structured internal control system.

Furthermore, regulations on controlling gratuities, bribery, and conflicts of interest indicate a high normative awareness of the importance of public ethics in village governance. The practice of procuring goods and services has also followed the principles of legality and accountability, with evidence of formal cooperation contracts based on transparent and monitored procedures. Equally important, the success of

strengthening village governance cannot be separated from the community's active role and the strength of local social institutions, which are not only beneficiaries but also act as informal supervisors of the running of the government. These findings show that improving governance at the village level cannot be separated from the social, cultural, and relational dimensions surrounding it.

Thus, this research confirms that strong and implemented regulations, accompanied by active community participation and ethical control from social institutions, can be a solid foundation for the realization of anti-corruption and sustainable village governance. The findings of this study expand the theoretical discourse on village governance with integrity by showing that local regulations, such as Perdes, village head decisions, and SOPs, are not merely normative products but can function as institutional instruments in shaping organizational and individual behaviour. In the context of governance theory, this strengthens the view that clear and implementable institutional design at the micro level can build effective social and administrative control mechanisms. In addition, the results of this study contribute to the new institutionalism approach by emphasizing the importance of the interaction between formal structures (regulations) and social institutions (norms, local actors) in shaping anti-corruption village governance practices. This reinforces the idea that successful governance depends not only on written regulations but also on social legitimacy and internalizing public ethical values.

Practically, this research provides several relevant managerial implications for stakeholders at the village and regional levels: Village governments need to design a systematic and sustainable capacity-building program for their apparatus. Training should focus on technical understanding of village financial management, indicator-based performance evaluation, and procedural procurement of goods and services. Technical assistance from local government and supporting partners is essential to avoid administrative errors that have legal implications. Implementing digital-based village information systems is urgently needed to create transparent, fast, and accountable governance. Integrated budgeting, activity reporting, and public services applications will increase efficiency and reduce the potential for irregularities. In addition, the digital system facilitates public access to oversee the government's running. Regulations related to gratuities, bribery, and conflicts of interest should be actively socialized in village forums, not only to village officials, but also to the community as informal supervisors. Socialization should be conducted through a contextual approach based on local values, and complemented with the cultivation of ethics through the example of village leaders. Strengthening the culture of a clean and transparent organization must be built from the bottom up. Village communities should continue actively participating in the deliberation and oversight of APBDes implementation. Village governments are advised to establish easily accessible public feedback channels, so that transparency is not only a principle, but also a practice that lives in citizens' daily lives.

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