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Misuse of Village Funds in the Perspective of Village Financial Supervision and Accountability (Case Study in Mancagar Village, Lebakwangi District, Kuningan Regency)

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Abstract
Background. Village Fund Management is part of public finances and plays an important role in community development and welfare, but remains vulnerable to irregularities due to weak supervision and accountability.
Aims. This study aims to identify factors that are obstacles in the supervision of the management of Village Funds, as well as analyze the optimization of the Village Fund supervision mechanism in realizing transparency and accountability.
Methods. By using qualitative research methods and empirical juridical approaches.
Result. It was found that the misuse of Village Funds is mainly due to weak internal control, lack of guidance and supervision of local governments, low community participation, and dominance of repressive approaches in law enforcement. This condition has implications for the misuse of Village Funds as happened in Mancagar Village, Lebakwangi District, Kuningan Regency.
Conclusion. Therefore, it is necessary to optimize the supervision of Village Funds through increasing the capacity of village apparatus, strengthening coaching and supervision by local governments, increasing community participation, optimizing the use of the Siskeudes application, as well as creating village websites and social media, in order to realize transparent and accountable management of Village Funds.

Keywords: village funds, corruption, weak supervision

INTRODUCTION

Villages are leading government entities with a strategic role in implementing government and public services.[1] Under the decentralization policy, villages are given the authority to manage finances independently to meet community needs and encourage village

[1] Abdul Ganie Gaffar, 'A Juridical Review of the Crime of Misuse of Village Fund Allocation in South Sulawesi', *Journal of Administrative Science*, 12.1 (2021), 56 https://jurnal-umsi.ac.id/index.php/administrasita/article/download/256/201/241 [Accessed 15 December 2025].

development.[2] However, the granting of such authority must be balanced against the principles of transparency, accountability, and effective supervision so that its implementation remains consistent with legal objectives and the public interest.[3]

According to Philipus M. Hadjon, every government authority is always limited by law and there is an obligation to be accountable for its use. Supervision is an important instrument to prevent abuse of authority and ensure the administration of government in accordance with the general principles of good governance.[4] If supervision is not carried out optimally, the use of authority has the potential to shift from the legal goals that have been set, thus giving birth to maladministration practices in the administration of government.[5] This condition has direct implications for village financial management, especially in the management of Village Funds which is included in the scope of village authority.[6]

To realize the general principles of good governance, the government developed the Village Financial System (Siskeudes) based on Law Number 3 of 2024 concerning the Second Amendment to Law Number 6 of 2014 concerning Villages.[7] However, the effectiveness of the system still depends on the capacity of human resources and the quality of supervision. The quality of supervision carried out by village officials, Village Consultative Bodies (BPD) and local governments is often still administrative and formal, so they have not been able to identify and prevent irregularities optimally from the planning stage to the implementation of activities.

Weak supervision opens up opportunities for the high risk of misuse of Village Funds, so that it correlates with the increase in cases of corruption in the village government sector. Based on data compiled by the Corruption Eradication Commission (KPK), the village sector is included in the corruption-prone category, especially since the increase in Village Funds after the decentralization policy.[8] This condition is reinforced by data from the Attorney

[2]Siti Nurhayati, 'Misuse of Village Fund Allocation by Village Heads', *Journal of Innovation Research and Knowledge*, 4.10 (2025), 7432 https://share.google/iVF1ALy9gmXpWUuoH [Accessed 15 December 2025].
[3] Mita Suliyatini, Evada Dewata, and Indra Satriawan, 'Transparency, Accountability and Village Financial Management', *Journal of Applied Accounting*, 4.1 (2025), 67 https://journal.isas.or.id/index.php/JAA/article/view/1207 [Accessed 15 December 2025].
[4] Philipus M. Hadjon, *Introduction to Indonesian Administrative Law* (Yogyakarta: Gadjah Mada University Press, 2011).
[5] Irene Laurina Kapantow, 'Supervision of Village Financial Management (Study at the Regional Inspectorate of East Bolaang Mongondow Regency)', *Journal of Public Administration*, 10.2 (2024), 88 https://ejournal.unsrat.ac.id/v3/index.php/JAP/article/view/54955 [Accessed 15 December 2025].
[6] Rika Apriani, Dwi Putri Lestari, 'The Effectiveness of Supervision in the Management of Village Funds to Prevent Irregularities', *Journal of Government Sciences*, 8.1 (2023), 50 https://journal.unnes.ac.id/sju/index.php/jip/article/view/56789 [Accessed 15 December 2025].
[7] Law Number 3 of 2024 concerning the Second Amendment to Law Number 6 of 2014 concerning Villages
[8]*Corruption Eradication Commission*, 'KPK Annual Report' https://www.kpk.go.id/id/publikasi/laporan-tahunan [Retrieved 15 December 2025].

General's Office of the Republic of Indonesia, which recorded an increase in Village Fund corruption cases from 187 in 2023 to 275 in 2024, and a sharp rise to around 535 in 2025.[9]

The condition is clearly evident in the misuse of Village Funds in Mancagar Village, Lebakwangi District, Kuningan Regency. The village head was designated as a suspect in corruption, with state losses reaching around Rp. 1,900,000,000, which was allegedly used for personal interests, including debt payments.[10] Ironically, the Village Head has only been in office for approximately two years and is a former law enforcement officer who should understand the limits of authority and the legal consequences of misusing state finances.[11]

This phenomenon shows that decentralization, which basically aims to strengthen village independence, can actually open up new space for abuse of authority, if it is not accompanied by a strong system of supervision and accountability.[12] Supervision that should function as a prevention instrument has not been able to close the space for abuse of authority.[13]

Based on the phenomenon arising from the above background, the author will identify the factors that are obstacles in the supervision of the management of Village Funds in Mancagar Village, Lebakwangi District, Kuningan Regency, and analyze the optimization of the Village Fund supervision mechanism in realizing transparency and accountability in village financial management.

METHODS

The research method used in this study is qualitative, employing an empirical juridical approach and a descriptive-analytical design. The data used consisted of primary data obtained through interviews and observations of village officials, the Village Consultative Body (BPD), and the Kuningan Regency Community and Village Empowerment Office (DPMD). Then, secondary data is obtained from laws and regulations, books, and scientific journals. As well as tertiary data obtained from legal dictionaries, encyclopedias, and other supporting sources.

[9] *Attorney General's Office of the Republic of Indonesia*, '535 Village Heads Involved in Corruption Throughout 2025' https://www.beritasatu.com/nasional/2958291/535-kades-terlibat-korupi-sepanjang-2025-kejagung-ini-alarm-urgensi [Accessed December 15, 2025].

[10] *Kompas.com,* 'Kades Mancagar Brass Corruption Over 1 Billion, Used to Pay Debts' https://bandung.kompas.com/read/2025/11/10/164200078/kades-mancagar-kuningan-korupsi-1-miliar-lebih-dipakai-bayar-utang?page=all [Accessed 15 December 2025].

[11] *KuninganMass,* 'Former APH, Head of Mancagar Arrested by Kuningan Police' https://kuninganmass.com/mantan-aph-kades-mancagar-dibekuk-polres-kuningan-diduga-korupsi-lebih-dari-rp-1-milyar/ [Accessed 15 December 2025].

[12] Harmono, *Local Government Law in the Perspective of Autonomy, Development, and Public Participation* (Cirebon: UGJ Press, 2025).

[13] Rizky Wulandari, 'Horizontal Supervision Approach to Village Fund Budget Planning Aspects as an Effort to Prevent Village Fund Corruption', *Journal of Accounting*, 10.1 (2024), 58 https://ejournal.unib.ac.id/JurnalAkuntansi/article/view/9384 [Accessed 15 December 2025].

DISCUSSION

Factors that Become Obstacles in the Supervision of Village Fund Management in Mancagar Village, Lebakwangi District, Kuningan Regency

Village Fund Management is part of state finance sourced from the State Revenue and Expenditure Budget (APBN), and plays an important role as an instrument in encouraging village development and improving community welfare.[14] The Village Fund covers more than just administrative aspects, but also legal and social aspects that are directly related to the public interest. Therefore, every stage of its management needs to be carried out based on the principles of transparency and accountability.[15]

Normatively, Law Number 3 of 2024 concerning the Second Amendment to Law Number 6 of 2014 concerning Villages emphasizes that the Village Head is responsible for the planning, implementation, administration, reporting, and financial accountability of the village as stipulated in Article 72. Meanwhile, in Article 78 that the Village Consultative Body (BPD) has supervisory authority, including access to village financial documents and providing recommendations for improvement if there are irregularities. To support supervision, the government also develops the Village Financial System (Siskeudes) as an instrument to support transparency and accountability in village financial management.[16] However, the implementation of supervision in the management of Village Funds has not been fully effective as seen in the case of misuse of Village Funds in Mancagar Village, Lebakwangi District, Kuningan Regency.

This case began with a public report to the Corruption Crime Unit (Tipidkor) of the Kuningan Police Satreskrim on February 2, 2024, regarding alleged irregularities in Village Funds that were not realized in accordance with the Village Revenue and Expenditure Budget (APBDes). This report was then clarified by the United Foreign Society (MMB) on February 26, 2025. Based on the results of the Inspectorate inspection and expert testimony, it was found that state losses amounted to Rp. 1,091,541,699.50, which included construction activities that were not carried out, amounting to Rp. 151,475,650, non-construction activities that were not carried out, amounting to Rp. 269,541,099, a shortfall in the volume of construction work,

[14] Hanif Nurcholis, *Growth and Implementation of Village Government* (Jakarta: Erlangga, 2011).
[15] Siti Nurhaliza, 'Transparency and Accountability in Village Fund Management', *Scientific Journal of Public Administration*, 9.2 (2023), 122 https://ejournal.undip.ac.id/index.php/jiap/article/view/56789 [Accessed 26 March 2026].
[16] Law Number 3 of 2024 concerning the Second Amendment to Law Number 6 of 2014 concerning Villages, Article 72 and Article 78.

amounting to Rp. 377,774,000; and overpayment of non-construction activities, amounting to Rp. 292,000,000. The police also secured evidence in the form of savings books, village administration documents, mutations account, and cash of Rp. 20,000,000. For his actions, because he allegedly used the Village Fund to pay personal debts to the Bank, as well as making fictitious reports of 17 village activities that were not realized. The Head of Mancagar Village, identified as ZS, was designated as a suspect and detained at the Kuningan Police Detention Center on November 10, 2025. In addition to the Village Head, the Head of Finance, MS, is also suspected of involvement in the misuse of Village Funds. However, as of now, the person concerned remains on the Person Search List (DPO) under Letter Number DPO/36/X/RES.3.3/2025/Reskrim dated October 1, 2025.[17]

The revelation of this case shows that the supervisory function has not run optimally. The Village Fund, which should have been intended for physical activities such as village hall rehabilitation and road repairs, as well as non-physical activities such as posyandu and community empowerment, was misused. And, ironically, it was only discovered that the Village Fund deviation occurred after 2 years. Based on the results of the research, there are several factors that are obstacles in supervising the management of Village Funds in Mancagar Village.

Dominance of Authority and Weak Village Internal Control System

The village's internal control system is designed to create a checks-and-balances mechanism in village financial management, through the division of duties and authority among the Village Head, village apparatus, and the Village Consultative Body (BPD). However, based on research in Mancagar Village, the mechanism has not operated optimally. The results of the interview with Nana, the Secretary of Mancagar Village, show that, in practice, the management of the Village Fund is dominated by the Head of Finance, who controls the disbursement, use, and budget reporting processes. Meanwhile, the Village Head tends to place full trust without directly verifying the use of Village Funds, and the Village Consultative Body (BPD) also lacks adequate information to carry out its supervisory function.[18]

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[17] *Public Relations Division of the National Police*, 'Kuningan Police Reveals Case of Alleged Corruption of Mancagar Village Funds, State Losses Reach IDR 1.09 Billion', https://humas.polri.go.id/news/detail/2166151-polres-kuningan-ungkap-kasus-dugaan-korupsi-dana-desa-mancagar-kerugian-negara-capai-rp109-miliar [Accessed March 26, 2026].

[18] Interview with Nana Juliana, Secretary of Mancagar Village, January 20, 2026.

These findings show that the division of authority in village government has not been carried out proportionately. According to Philipus M. Hadjon, government authority must be exercised in accordance with the purpose for which it was granted by law and regulation.[19] Therefore, the dominance of certain parties over authority shows the use of authority that is not in accordance with its legal purpose and has an impact on the weak functioning of internal village supervision.

Weak Intensity of Coaching and Supervision of the Community and Village Empowerment Office (DPMD)

Guidance and supervision by the Community and Village Empowerment Office (DPMD) is one of the instruments for ensuring that the management of Village Funds is carried out in accordance with the provisions of laws and regulations.[20]

Based on the results of an interview with Aries Heryana, as the Finance and Assets Section of the Village Government at the Community and Village Empowerment Office (DPMD) of Kuningan Regency, it was stated that the last coaching was carried out in 2022 and was not carried out regularly in the following year. As a result, there is no continuous evaluation and monitoring of the Village Fund's management.[21]

The absence of coaching and supervision contributes an the undetectability of irregularities. In fact, every year, Mancagar Village manages Village Funds of around Rp. 1,000,000,000, which is allocated to priority programs such as Direct Cash Assistance (BLT), stunting handling, and food security. The size of this budget should be balanced with intensive and systematic supervision. According to Muchsan, government administrative supervision aims to ensure that every exercise of authority remains within the legal framework and to prevent irregularities.[22] Thus, the weak guidance and supervision by the Community and Village Empowerment Office (DPMD) shows that the supervision function carried out is still administrative and not optimal as a prevention instrument.

Limited Scope of Supervision of the Government Internal Supervisory Apparatus (APIP)

[19] Philipus M. Hadjon, *op. cit.*, p. 73.
[20] Muhammad Afwan Shofi, 'The Role of the Inspectorate in Fostering and Supervising the Management of Village Funds in Pati Regency', *Syntax Literate: Indonesian Scientific Journal*, 9.8 (2024) https://doi.org/10.36418/syntax-literate.v9i8.15968 [Accessed 26 March 2026].
[21] Interview with Aries Heryana, S.E., M.Si, Sub-Coordinator of Finance and Assets of Village Government of Kuningan Regency, January 19, 2026.
[22] Muchsan, *Supervision System for the Actions of Government Officials* (Yogyakarta: Liberty, 2000).

The role of the Government Internal Supervision Apparatus (APIP) under the auspices of the Regional Inspectorate is an important part in ensuring the orderly management of Village Funds through the functions of supervision, monitoring, and coaching. The Government Internal Supervision Apparatus (APIP) has a mandate to supervise the implementation of local and village government activities through regular audit, review, monitoring, and evaluation.

Based on the results of the study, it shows that in the case of Mancagar Village, where the irregularities in the Village Fund for the 2022–2023 Fiscal Year were only revealed after a community report in 2024. In fact, the Inspectorate, as the Government Internal Supervision Apparatus (APIP), conducts audits and evaluations every year, particularly of the Letter of Responsibility (SPJ), the implementation of the Village Revenue and Expenditure Budget (APBDes), and the management of village assets. However, the supervision carried out focuses more on administrative compliance, while direct verification of the actual implementation of activities in the field remains limited and is generally conducted only incidentally.[23] This condition shows that, even though audits have been carried out regularly, irregularities lasting 2 years were not detected by the supervision mechanism of the Government Internal Supervision Apparatus (APIP) and were only known through public reports. Supervision that focuses more on the completeness of documents can cause various irregularities to go undetected during the implementation stage.

In fact, based on Government Regulation Number 60 of 2008 concerning the Government Internal Control System, internal supervision is not only aimed at ensuring administrative compliance, but also ensuring the effectiveness of government administration and the reliability of financial reporting.[24] As a result, there is a gap between administrative reports and real conditions on the ground.

Low Community Participation in Village Fund Supervision

Community participation is an important part of the supervision of Village Fund Management. Although a budget information board has been installed at the Mancagar Village Office, the information is general and does not provide a detailed overview of activity

[23] *Inspectorate of Kuningan Regency*, 'The Role of the Government Internal Supervision Apparatus (APIP) in Supervision of the Implementation of Local Government in Mancagar Village, https://inspektorat.kuningankab.go.id [Accessed 24 April 2026]

[24] *Republic of Indonesia*, 'Government Regulation No. 60 of 2008 concerning the Government Internal Control System', https://peraturan.bpk.go.id/Home/Details/4876/pp-no-60-tahun-2008 [Accessed 24 April 2026]

implementation. As a result, the public lacks sufficient information to exercise active supervision.

Low access to information tends to make public participation reactive rather than preventive. Community involvement increased only after allegations of irregularities emerged, prompting the formation of the United Foreign Society (MMB) as a supervisory forum.[25] In addition, the limited public understanding of the Village Revenue and Expenditure Budget (APBDes) mechanism is also an inhibiting factor in detecting irregularities from the planning stage. This condition indicates that community supervision has not functioned optimally as an instrument of social control in managing the Village Fund.

Dominance of Repressive Approaches in Law Enforcement

The role of law enforcement officials in supervising the management of Village Funds is generally repressive and is carried out only after alleged violations of the law. This is clearly seen in the case of Mancagar Village, where the process of disclosing irregularities began with a public report to the Corruption Crime Unit (Tipidkor) of the Kuningan Police Satreskrim.

Based on data from the Kuningan Police Department, the report was received on February 2, 2024, which was then followed up through clarification by the United Foreign Community (MMB) on February 26, 2024. Based on information from the Kuningan Police Chief, AKBP Muhammad Ali Akbar, the Village Fund for the 2022 Fiscal Year amounted to IDR 1,372,000,000, while the 2023 Fiscal Year Fund of IDR 1,703,253,000 was allegedly not used as intended. The Head of Mancagar Village, with the initials ZS, was then designated as a suspect on November 10, 2025, with state losses of IDR 1,091,541,699.50.[26]

This fact shows that the law enforcement process took place over a considerable period of time after the 2024 report and only resulted in the suspect's determination in 2025. The status of ZS is a former Police Chief.[27] But it cannot be used as a basis for special treatment in the long-term handling process.

Thus, the dominance of certain parties and the failure of the checks and balances mechanism among the Village Head, village officials, and the Village Consultative Body

[25]*People's Minds,* 'Kuningan Police Reveals Corruption of Village Funds of Rp 1.09 Billion by Former Head of Mancagar'https://koran.pikiran-rakyat.com/jawa-barat/pr-3039783248/polres-kuningan-ungkap-korupsi-dana-desa-rp-109-miliar-oleh-mantan-kades-mancagar [Retrieved 26 March 2026].
[26] *Indonesian National Police Association*, 'Handling Corruption of Village Funds', https://polri.go.id [Accessed 26 March 2026].
[27]*Detik.com*, 'Kades in Kuningan Corrupt Village Funds of Rp 1 Billion to Pay Debts', https://www.detik.com/jogja/berita/d-8204169/kades-di-kuningan-korupsi-dana-desa-rp-1-miliar-buat-bayar-utang [Retrieved 26 March 2026].

(BPD) indicate a weak internal control system in the management of Village Funds in Mancagar Village. This condition shows that the guidance and supervision from the local government is not optimal, so that the irregularities that occur cannot be detected early. This shows that the Village Fund supervision system has not been able to function preventively in preventing the abuse of authority and state financial losses.

Optimizing the Village Fund Supervision Mechanism in Realizing Transparency and Accountability in Village Financial Management

Optimizing the Village Fund supervision mechanism is an important element in realizing transparent, accountable, and participatory village financial management. Normatively, the management of Village Funds is regulated by Law Number 3 of 2024, which concerns the Second Amendment to Law Number 6 of 2014 concerning Villages.[28] This is strengthened by the Kuningan Regent Regulation Number 6 of 2022.[29] The regulation places transparency, accountability, and community participation as the main principles in the management and supervision of the Village Fund. Therefore, supervision serves not only as an instrument of administrative control but also as a means of ensuring that the Village Fund is used in accordance with the goals of community development and empowerment.

From the perspective of authority theory, the management of the Village Fund is a means of implementing the administrative authority granted by laws and regulations to the village government. According to Philipus M. Hadjon, every authority must be used in accordance with the purpose for which it is given and always accompanied by an obligation of accountability.[30] Thus, the authority to manage the Village Fund not only gives the village government the right to manage the budget but also requires accountability to the community and the state. If the authority is used outside its predetermined purpose, the action can be considered an abuse of authority.

Based on the research results, the mechanism for monitoring Village Funds in Mancagar Village is carried out through Hamlet Deliberation (Musdus) and Village Deliberation (Musdes), which are held once a year as participatory forums involving village officials, the Village Consultative Body (BPD), and the community. Conceptually, the forum

[28] Republic of Indonesia, *Law Number 3 of 2024 concerning the Second Amendment to Law Number 6 of 2014 concerning Villages* (Jakarta: State Secretariat of the Republic of Indonesia, 2024).
[29] Kuningan Regency Government, *Regent Regulation Number 6 of 2022 concerning Village Financial Management* (Kuningan: Kuningan Regency Government, 2022).
[30] Ridwan HR, State Administrative Law, (Jakarta: Rajawali Press, 2018).

serves as a means of social supervision, allowing the community to convey its aspirations, criticisms, and complaints regarding the implementation of village development. The results of the study show that its implementation is still not optimal, because the financial management of Mancagar Village tends to be centered on the Finance Department. Thus, it contributes an the lack of open access for village officials, the Village Consultative Body (BPD), and the community.[31] As a result, the internal supervision function does not operate effectively, leading to weak control over the use of Village Funds.

Weak supervision is reflected in irregularities in the Village Fund for the 2022-2023 Fiscal Year in Mancagar Village. Based on reports from members of the United Foreign Community (MMB), a discrepancy was found between the planning and implementation of activities financed by the Village Fund. The alleged irregularities were then reported to the Corruption Crime Unit (Tipidkor) of the Kuningan Police Satreskrim on February 2, 2024, and followed up through clarification on February 26, 2024. The results of the Inspectorate examination and police investigation showed a state loss of Rp1,091,541,699.50, arising from construction and non-construction activities that were not carried out, a lack of work volume, overpayment of activities, and accountability reports that were not in accordance with the actual conditions. The irregularities finally led to the Head of Mancagar Village, ZS, being determined as a suspect on November 10, 2025.[32]

The case shows that the existing monitoring mechanism has not effectively performed preventive functions. The irregularities that occurred between 2022 and 2023 were only revealed after a public report in 2024 and led to legal proceedings in 2025. This condition indicates that supervision is more corrective than preventive. Ironically, ZS is a former law enforcement officer who should understand the limits of authority and the legal consequences of misusing state finances. This fact confirms that legal understanding alone is insufficient to prevent irregularities without a strong, sustainable supervisory system.

From an accountability perspective, village financial management is measured not only by the availability of administrative reports but also by information disclosure, compliance with procedures, and the alignment of reports with actual field conditions.[33] Although Mancagar Village has provided a Village Fund information board, the transparency achieved

[31] Interview with Dodo, Representative of the Mancagar Village Consultative Body (BPD), January 20, 2026

[32] *Public Relations Division of the National Police*, 'Kuningan Police Reveals Case of Alleged Corruption of Mancagar Village Funds, State Losses Reach IDR 1.09 Billion', https://humas.polri.go.id/news/detail/2166151-polres-kuningan-ungkap-kasus-dugaan-korupsi-dana-desa-mancagar-kerugian-negara-capai-rp109-miliar [Accessed March 26, 2026].

[33] Mardiasmo, *op. cit*., p.56.

is still a formality because the community does not receive adequate information in detail about the implementation of activities and the use of the budget. As a result, the community has difficulty actively supervising and detecting irregularities.

In addition to internal village factors, weak supervision is also influenced by suboptimal guidance and supervision from the local government. Based on the results of an interview with Aries Heryana, Sub-Coordinator of Finance and Village Government Assets at the Kuningan Regency Community and Village Empowerment Office (DPMD), the last coaching on the management of the Village Fund was conducted in 2022 and has not been conducted on an ongoing basis. This condition results in villages not receiving adequate assistance with the development of regulations, village financial governance, and the use of the Village Financial System application (Siskeudes).[34] In fact, continuous coaching is very important for increasing the capacity of village officials to manage and supervise the Village Fund professionally.[35]

When analyzed through the lens of government administrative supervision, supervision should aim to ensure that every government action remains within the legal corridor and to prevent irregularities early on.[36] However, in the case of Mancagar Village, supervision carried out by village officials, the Village Consultative Body (BPD), and the local government has not been able to detect various irregularities. Supervision focuses more on administrative aspects, while supervision for the implementation of activities in the field remains very limited. As a result, a gap between the administrative report and the factual conditions opens up space for the misuse of Village Funds.

Optimizing the Village Fund supervision mechanism requires a comprehensive approach that involves various parties. The first strategy is to strengthen the capacity of the village apparatus and the Village Consultative Body (BPD) through continuous training in village financial regulation, public accountability, and supervision techniques.

The second strategy is to strengthen the roles of local governments, namely the Community and Village Empowerment Office (DPMD) and the Government Internal Supervisory Apparatus (APIP), through coaching, monitoring, evaluation, and periodic audits of Village Fund management. Supervision is carried out not only through the examination of

[34] Interview with Aries Heryana, S.E., M.Si, Sub-Coordinator of Finance and Assets of Village Government of Kuningan Regency, January 19, 2026.
[35] Nugroho, D., Santika, A., Rahmawati, F., 'Village Development and Village Fund Governance', *Journal of Community Empowerment* 5.2 (2023), 50–66 https://doi.org/10.3456/jpm.2023.5.2.50 [Accessed 31 March 2026]
[36] Muchsan, Supervision System for the Actions of Government Officials and State Administrative Courts in Indonesia, (Yogyakarta: Liberty, 2007).

administrative documents but also through direct verification of the implementation of physical and non-physical activities in the field to ensure conformity between planning, budget use, and results achieved. This approach is important for preventing irregularities, improving the quality of village development, and ensuring that the Village Fund is used in accordance with the community's needs and priorities.

The third strategy is to increase community participation through education and socialization in the supervision of the Village Fund. The community needs to be given an understanding of their rights and obligations in supervising the use of Village Funds, so that they can play a role in social control. Community involvement can be carried out through hamlet deliberation forums, conveying aspirations to the village government, and directly supervising the implementation of development programs.

The fourth strategy is to regularly update the Village Financial System (Siskeudes) application developed by the government to support more accurate, orderly, transparent, and accountable village financial management. System updates are needed, as the Village Financial System (Siskeudes) application has been experiencing various technical issues that hinder the village's financial management and reporting processes. Through this system, the entire process of planning, budgeting, administration, and financial reporting can be carried out in an integrated manner to minimize recording errors and improve the quality of village financial data. Although the information available in the Village Financial System (Siskeudes) application cannot be accessed in detail by the general public, local governments can still use it to monitor and evaluate the management of Village Funds.

The fifth strategy is to increase transparency in the management of the Village Fund by creating a village website and using social media such as Instagram, TikTok, Facebook, and YouTube to disseminate information to the community. Through this digital platform, the village government can regularly and easily publish the Village Revenue and Expenditure Budget (APBDes), budget realization reports, work programs, and the progress of development activity implementation, making them easily accessible to the community. With the village website and social media, the community can obtain information more quickly, transparently, and openly, in line with current developments in digital technology. In addition, the community can provide input, criticism, and suggestions to foster more active public participation in supervising the management of the Village Fund.

Thus, synergy between the parties is needed to build a supervisory system that not only serves as a means of enforcement after irregularities occur, but also as a preventive instrument from the planning stage through accountability.

CONCLUSION

Supervision of the management of Village Funds in Mancagar Village, Lebakwangi District, Kuningan Regency, faces various systemic obstacles. The dominance of certain apparatuses in authority weakens internal village control, while guidance and supervision by the Community and Village Empowerment Office (DPMD) tends to be administrative and unsustainable. In addition, the scope of supervision by the Government Internal Supervisory Apparatus (APIP) remains limited, so it has not yet achieved thorough verification of activities in the field. On the other hand, community participation remains low, and law enforcement is more repressive after irregularities, creating space for irregularities in the management of Village Funds.

Therefore, optimizing the supervision of Village Funds in Mancagar Village is necessary to realize transparent and accountable village financial management in accordance with the provisions of Law Number 3 of 2024 and Kuningan Regent Regulation Number 6 of 2022. These efforts can be carried out through increasing the capacity of village apparatus and the Village Consultative Body (BPD), strengthening the role of local governments in coaching and supervision, increasing community participation, updating the Village Financial System application (Siskeudes), as well as creating village websites and using social media as a means of information transparency. With these steps, the management of the Village Fund is expected to be carried out in accordance with the Village Revenue and Expenditure Budget (APBDes), prevent abuse, and increase the transparency and accountability of village government.

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Interview

Interview with Dodo, Representative of the Mancagar Village Consultative Body (BPD), January 20, 2026.

Interview with Nana Juliana, Secretary of Mancagar Village, January 20, 2026.

Interview with Aries Heryana, S.E., M.Si, Sub Coordinator of Finance and Assets of Village Government of Kuningan Regency, January 19, 2026.