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THE ROLE OF VILLAGES IN CORRUPTION PREVENTION BUDGET FOR COVID-19 HANDLING AND PREVENTION FUNDS IN NORTH SUMATERA

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Abstract

Prevention and handling of Covid-19 in North Sumatra requires a very large budget. The funds intended for the public need to be supervised in the distribution of assistance so that corruption does not occur. The form of punishment imposed on perpetrators of criminal acts of corruption during this pandemic is the death penalty in accordance with the applicable laws and regulations. The purpose of this research was carried out because the budget allocated for handling Covid-19 by the government was very large, so it is necessary to have a monitoring system by all parties so that there is no criminal act of corruption. The type of research used is normative juridical research and the nature of the research used is descriptive analytical. Based on the results of the research, the budget transparency of funds for people affected by the Covid-19 pandemic has been carried out with the right target and transparency for the people affected by Covid-19. Law enforcement efforts to supervise and handle the Covid-19 fund budget involve law enforcement officials, village officials and all elements of society so that there is no unrest between one community and another.

Keywords: Role of the Village, Corruption, Covid-19.

1. INTRODUCTION

The hopes of all levels of Indonesian society after the collapse of the New Order in 1998 include the creation of a government that is democratic, clean, fair and free from corruption. Such governance is expected to have an impact on a better life for the Indonesian people. People hope to have freedom of politics and association, freedom from fear, freedom from poverty and of course have a more prosperous and prosperous economic life.

In 2014, President Susilo Bambang Yudhoyono (SBY) issued Presidential Instruction (Inpres) Number 2 of 2014 concerning Action to Prevent and Eradicate Corruption in 2014, previously the President had also issued a number of instructions and directives to prevent and eradicate corruption. These instructions include Presidential Instruction (Inpres) Number 5 of 2004 concerning Acceleration of Corruption Eradication, Presidential Instruction Number 9 of 2011 concerning Actions to Prevent and Eradicate Corruption in 2011, Presidential Instruction Number 17 of 2012 concerning Actions to Prevent and Eradicate Corruption in 2012, and Presidential Instruction Number 1 of 2013 concerning Action to Prevent and Eradicate Corruption in 2013. In addition, President SBY has also issued Presidential Regulation (Perpres) Number 55 of 2012 concerning the Long-Term National Strategy for Prevention and Eradication of Corruption in 2012-2025 and the Medium-Term 2012-2014.

Optimizing the eradication of corruption is the right answer in responding to the rampant corrupt and corrupt behavior. The success of eradicating corruption has had a far-reaching positive impact on the people, nation and state. Why is that? Because corruption shows on corrupt, rotten, lecherous, dishonest conduct that is related to finance.

According to Lawrence Meir Friedman, said that the success or failure of law enforcement depends on the substance of the law, the structure of law / legal institutions and legal culture. Whereas substantially, regulations on Covid-19 Handling and Prevention Budget Funds in Regions have been issued including the Regulation of the Minister of Villages, Development of Disadvantaged Areas and Transmigration of the Republic of Indonesia Number 6 of 2020 concerning Amendments to the Regulation of the Minister of Villages, Development of Disadvantaged Areas and Transmigration Number 11 of the Year 2019 Regarding the Priority for



the Use of Village Funds in 2020, namely in Article 8A number 2, namely Handling the impact of the Covid-19 pandemic as referred to in paragraph 1, can be in the form of BLT-Village Funds for poor families in villages in accordance with the provisions of laws and regulations.

Article 8A point 3 also explains that "poor families as referred to in paragraph (2) who receive BLT-Dana Desa are families who have lost their livelihoods or jobs, have not been recorded as receiving the Family Hope Program (PKH), Non-Cash Food Assistance (BPNT), and pre-employment cards, as well as those who have family members who are prone to chronic/chronic illness".

The legal structure that has been implemented in the community has not been effective, considering that the law is not harmonious with its implementation, meaning that many people do not receive assistance for prevention and handling of Covid-19 which are not on target as announced by the government.

The legal culture of the community in the area is still low, causing people to not easily believe in the application of the regulations that have been made and consider these regulations premature, given the situation and conditions in the midst of the community, it is very concerned about the impact of the Covid-19 pandemic.

The people all over the region have not been able to achieve the justice that they aspire to. Even though the number of victims of the Covid-19 pandemic continues to grow. It was recorded that on May 18 2020 there were 18,010 cases, including 4,324 patients who recovered and 1,191 patients who died due to the Covid-19 pandemic.

The large number of cases of the Covid-19 pandemic that occurred in Indonesia, made the government have to reverse the contents of the head, namely making repressive and preventive efforts to suppress and minimize these non-natural disasters, considering that no head of state leader has experience in handling the Covid-19 pandemic. this. So, for the disaster, the government allocated a State Budget (APBN) of Rp. 405.1 trillion to deal with the impact of the spread of the corona virus, distributed through various policies.

The impact of the Covid-19 pandemic has also been felt by people in North Sumatra. Many people have lost their jobs and have high hopes for the government for assistance. Through his policy, President Joko Widodo provided direct assistance to people affected by the corona virus pandemic in every region. The assistance was in the form of direct cash assistance (BLT) to the provision of food packages worth Rp. 600,000 per head family (KK). The assistance will be given every month, for the next three months. With this assistance, it is hoped that the community will remain at home to reduce the transmission of Covid-19.

The North Sumatra Provincial Government, as the recipient of central funding, asks districts / cities to immediately collect data on the poor who will receive Direct Cash Assistance no later than the end of April 2020. Head of the Social Service for North Sumatra Province, conveyed as many as 713,061 heads of poor families in North Sumatra starting April 2020. They are listed in the Integrated Social Welfare Data, but have not received social assistance such as PKH (Family Hope Program) and BPNT (Non-Cash Food Assistance). A total of 600,000 households will be borne by the central government, while 113,061 households will be borne by the province. The Provincial Government itself has allocated Rp. 260 billion for social safety nets amid the Covid-19 pandemic.

Social Minister Juliari P. Batubara explained that, the provision of direct cash assistance and basic food packages will be given to beneficiary families who are registered in the Social Welfare Integrated Data (DTKS) of the Ministry of Social Affairs and the local government. Meanwhile, for the recipient, the Minister of Social Affairs specifically stated that groups affected by the Corona virus did not receive social assistance routine, such as PKH (Family Hope Program), BPNT (Non-Cash Food Assistance), and Pre-Employment Cards as stated in Article 8A number 3 Regulation of the Minister of Villages, Development of Disadvantaged Areas and Transmigration of the Republic of Indonesia Number 6 of 2020 concerning Amendments to Village Ministerial Regulations, Development of Disadvantaged Areas and Transmigration Number 11 of 2019 concerning Priority for Using Village Funds in 2020.

Data from the Ministry of Social Affairs states, there are around 9 million people who have entered the radar for providing Direct Cash Assistance (BLT) from the central government worth Rp. 600 thousand. But until now the government is still sweeping the data, so the final data might be different.

During the Corona virus pandemic, the government has budgeted a total of Rp. 110 trillion, of which Rp. 25 trillion will be used for the food package program and direct cash assistance. For



the rest, the government will use the budget for the Basic Food Card Program reaching Rp. 20 trillion, the Family Hope Program (PKH), Rp. 20 trillion for the Pre-Work Card, electricity tariff assistance for 3 months, and housing incentives.

The size of the budget allocated by the government to handle and prevent the Covid -19 pandemic in the region has led to indications or allegations of corruption. According to the Secretary General of the Indonesian Forum for Budget Transparency (Fitra) Misbah Hasan, a number of potential corruption in the handling of Covid-19 could occur, including embezzlement of aid funds, illegal levies and double data financing that are not targeted or messy.

The head of the Corruption Eradication Commission, who stated that corruption in disaster management budgets, including handling Covid-19, is punishable by death. This punishment applies to corruptors in the disaster budget and in the procurement process for disaster emergencies.

To avoid the occurrence of these corruption crimes, it is hoped that the public must also participate in monitoring and monitoring the distribution of funds for the handling and prevention of Covid-19, so as not to interfere with the financial and economic mobility of the country for the sake of upholding the law according to the mandate of Pancasila and the 1945 Constitution.

2. LITERATURE REVIEW

1. Overview of the Village

Village is a village and customary village or what is called by other names, hereinafter referred to as Desa, is a legal community unit that has territorial boundaries which is authorized to regulate and administer government affairs, local community interests based on community initiative, rights of origin, and / or traditional rights. recognized and respected in the government system of the Unitary State of the Republic of Indonesia.

Referring to Article 4 of the Village Law, Village regulation aims to, among other things, improve public services for villagers in order to accelerate the realization of public welfare; Article 74 Paragraph (1) mandates that Village Expenditures are prioritized to meet development needs agreed upon in the Village Deliberation. Development needs include, but are not limited to primary needs, basic services, environment, and village community empowerment activities. What is meant by "unlimited" is the need for development outside of the basic services needed by the Village community. Meanwhile, "primary needs" are the needs of food, clothing and shelter. "Basic services" include, among others, education, health, and basic infrastructure.

Article 78 Paragraph (1) affirms that Village Development is aimed at improving the welfare of the Village community and the quality of human life as well as poverty alleviation through the fulfillment of basic needs, development of Village facilities and infrastructure, development of local economic potential, and sustainable utilization of natural and environmental resources.

Article 80 of the Village Law also places improvement in quality and access to basic services as the first in determining priorities, programs, activities and needs for Village Development which are formulated in the Village Development Planning Conference.

Village Community Empowerment is an effort to develop community independence and welfare by increasing knowledge, attitudes, skills, behavior, abilities, awareness, and utilizing resources through the establishment of policies, programs, activities and assistance in accordance with the essence of problems and priority needs of the Village community.

2. Overview of Corruption

a. Definition of Corruption

Corruption comes from the Latin word *corruptus* which means something that is damaged or destroyed. In everyday usage in modern European languages, such as English, the word 'corruption' can be used to refer to physical damage such as the phrase 'a corrupt manuscript (damaged text) and can also refer to behavioral damage so as to imply immoral (immoral). or dishonest or untrustworthy (dishonest). In addition, "corruption" also means impure, such as the phrase "corrupt air" which means impure water (unclean air).

In general, corruption is defined as the abuse of power for personal gain. William J. Chambliss, stated that in corruption involved many parties which he called cabals or corruption networks. He says that corruption is an integral part of any bureaucracy that meets the interests of a handful of businessmen, law enforcers and politicians that are difficult to uncover. The corruption network involves elites at the center of power: the top executive leadership, political party elites,



judicial officials and business circles. Corruption is part of the system itself, therefore it is not an easy job to eradicate corruption because law enforcement officers are often in a dilemma.

Corruption is not a crime outside the system, therefore corruption networks are very difficult to break through from within because of collusion between businessmen and politicians and law enforcement officials. Corruption networks are also difficult to penetrate from outside, because law enforcement officials can provide petty criminals who are ready to be sacrificed to protect the real perpetrators who are in the network.

b. Elements of Corruption

The elements of the corruption offense contained in article 2 of the PTPK Law are as follows:

- 1). Each person; 2). Against the law; 3). Actions to enrich themselves and others or a corporation;
- 4). Can harm the country's finances or the country's economy.

Meanwhile, in article 3 of the PTPK Law the elements of the offense are as follows: 1. For the purpose of benefiting oneself or another person or a corporation; 2. Misusing the authority, opportunity or means available to him because of his position or position; 3. May be detrimental to state finances or the country's economy.

The elements of corruption can be explained as follows:

1. Everyone

Anyone who illegally commits an act of enrichment for himself or another person or a corporation that can harm the state finances or the state economy.

2. Unlawfully

An act is said to be against the law in a formal manner is if the act is contrary to the provisions of law (written law). When all the elements mentioned in the offense formula have been met. Thus, if all these elements have been fulfilled, it is no longer necessary to investigate whether the action according to society is considered an inappropriate act.

3. Enrich yourself or another person or a corporation

Anyone who, with the aim of benefiting himself or another person or a corporation, misuses the authority, opportunity or means available to him because of his position or position which may harm the state finances or the state economy.

Enriching oneself "or" another person "or" an entity "in this paragraph can be linked to Article 18 paragraph (2) which gives the accused the obligation to provide information about the source of wealth in such a way that the wealth does not equal his income or the increase in said wealth. can be used to strengthen the testimony of other witnesses that have committed a corruption crime.

4. Adverse state finances or the country's economy

Article 2 Paragraph (1) of Law Number 31 Year 1999 as amended by Law Number 20 Year 2001 concerning the Eradication of Corruption Crimes states that the word "can" before the phrase "harm the country's finances or economy" indicates that the criminal act of corruption is formal offense. that the criminal act of corruption is a formal offense. Thus, the existence of a criminal act of corruption is sufficient to fulfill the elements of the action that have been formulated not with the resultant occurrence.

3. Overview of Covid-19.

a. Understanding Covid-19

There is much debate about the abbreviation of 2019-nCoV, such as the novel Coronavirus, new Coronavirus and some even call it new virus. But the World Health Organization (WHO) calls 2019-nCoV a novel Coronavirus or new coronavirus. The first confirmed cases of 2019-nCoV acute respiratory disease were in Finland, India and the Philippines. All of the patients had a history of travel to Wuhan City, the source of the coronavirus outbreak. From that case, WHO finally triggered the name of the corona virus to become 2019-nCoV. This name was coined after being developed through a consultative process with a number of partner agencies, such as the World Organization for Animal Health (OIE) and the Food and Agriculture Organization (FAO).

The final name of the disease will be given by the International Classification of Diseases (ICD). The WHO also proposed '2019-nCoV' as a provisional name for the virus. The final decision on the official name of the virus will be made by the International Committee on Taxonomy of Viruses.

Corona virus or severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) is a virus that attacks the respiratory system. This disease due to viral infection is called Covid-19. The Corona virus can cause minor disturbances to the respiratory system, severe lung infections, and death. Severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2), better known as the Corona virus,



is a new type of coronavirus that is transmitted to humans. Even though it mostly affects the elderly, this virus can actually affect anyone, from babies to children to adults, including pregnant women and nursing mothers.

b. Symptoms of the Covid-19 Virus

Early symptoms of Corona virus infection or Covid-19 can resemble flu symptoms, namely fever, runny nose, dry cough, sore throat, and headache. After that, the symptoms may disappear and heal or even get worse. Patients with severe symptoms can experience high fever, cough with phlegm and even bleeding, shortness of breath, and chest pain. These symptoms appear when the body reacts against the Corona virus. In general, there are 3 general symptoms that can indicate someone is infected with the Corona virus, namely: 1). Fever (body temperature above 38 degrees Celsius); 2). Dry cough 3). Hard to breathe.

3. RESEARCH METHODS

1. Type of Research

The type of research used in the preparation of this thesis is normative juridical research, which is research focused on examining the application of norms in the prevailing positive law. This type of juridical normative research uses secondary data consisting of primary legal materials, secondary legal materials and tertiary legal materials.

2. Nature of Research

The nature of this research is descriptive analytical, namely that this research describes how a legal provision is in the context of legal theories which in its presentation describes various issues related to the Role of Villages in Corruption Prevention Funds for Covid-19 Handling and Prevention in the Regions (Regional Studies North Sumatra).

3. Data Collection Techniques

The data collection techniques are carried out by: a). Library research, namely research on various sources of written reading from scholars, namely theoretical books on law, law magazines, law journals as well as course materials and statutory regulations; b). Field research (field research) is to do broadness, in this case the Role of Villages in Preventing Corruption, Budget for Covid-19 Handling and Prevention in the Regions (Studies in the North Sumatra Region).

4. Data Analysis

Data analysis is the next step for processing research results into a report. Data analysis is the process of organizing and sorting data in patterns, categories and basic descriptions, so that themes can be found and work hypotheses can be formulated as suggested by the data.

Research that uses a deductive approach that aims to test hypotheses is research that uses traditional, positive, experimental or empirical paradigms. Then qualitatively, which emphasizes understanding of problems in social life based on reality conditions or natural settings that are holistic, complex and detailed.

Qualitative data are obtained systematically and then the substance is analyzed to obtain answers about the subject matter that will be discussed in a qualitative research to obtain definite answers and accurate results.

4. RESULTS AND DISCUSSION

Transparency of Funds Budget for Communities Affected by the Covid-19 Pandemic

1. New Normal Post Covid-19 Pandemic in Indonesia

To handle and prevent Covid-19 during the new normal period in Indonesia, the Ministry of Finance has allocated a budget of Rp. 677.20 trillion, consisting of the health sector as much as Rp. 87.55 trillion and national economic recovery of Rp. 589.65 trillion.

Handling and prevention of Covid-19 after the pandemic or new normal in North Sumatra also allocated a budget of Rp. 500 billion to finance efforts to handle the Covid-19 pandemic at the beginning of the new normal scenario. Efforts to deal with Covid-19 in North Sumatra in July 2020 will enter phase II. As previously prepared, the budget allocated for phase II is not much different from the North Sumatra, which is around Rp. 500 billion.



Similar to its use in phase I, the budget for phase II will also be used primarily to finance economic stimulus and social safety nets (JPS) for the poor affected by Covid-19. However, the North Sumatra Provincial Government has asked districts / cities to start disseminating information to the public about the policies of each region during the new normal period and finalizing them in regent or mayor regulations.

The development of Covid-19 in North Sumatra, until now the number of recovered patients has been recorded as more than 417 people. As many as 98 people died. "Meanwhile, positive cases still show an increase or have more than 1,600 people," he said. The best step to break the chain of transmission of Covid-19 is by implementing preventive health protocols.

Fund Budget Transfers for Communities Affected by the Covid-19 Pandemic Covid-19 budget funds aimed at the public should be carried out in a transparent manner. This transparency aims to support good village and central government systems in dealing with non-natural disasters. A number of non-governmental organizations are making literacy efforts in rural communities to understand how to read the Covid-19 response budget. This effort is expected to be a monitoring step and criticize the use of the village government budget to the central government.

The public, as the recipient of the budget assistance funds, has the right to know and be involved in monitoring the use of the Covid-19 fund budget, considering that information on the old national-level Covid-19 task force website only displays incoming funds and is managed from domestic accounts, foreign accounts and donation. The budgets from the APBN and APBD have not been properly consolidated and have not been published. This indicates that the government and local governments violated Article 6 of the Minister of Finance Regulation Number 38 of 2020 concerning the Obligation to Consolidate the Covid-19 Handling Budget and Create a Special Covid-19 Budget Account.

The government and local governments need to implement strategic steps so that the budget for funds provided to the community is transparent and on target according to the regulations that have been implemented and in accordance with the needs of the people affected by Covid-19. Among these steps, namely:

1. Accelerate budget consolidation and mark the Covid-19 special budget, sourced from the APBN and APBD. This is aimed at facilitating coordination between government agencies and local governments, including task forces established at each level of government.
2. Create a special Covid-19 budget account and publish it regularly to the public. This transparency aims to maintain public confidence in the presence of the state in handling the pandemic.
3. Provide space for the community to be involved in monitoring and evaluating the performance of the pandemic handling budget. That the public can establish complaint posts or hotline call centers that are connected to the government complaint center so that any complaints can be immediately followed up.
4. Strengthening the supervisory role of the government internal supervision apparatus (APIP), the Supreme Audit Agency (BPK) and the Regional People's Representative Council (DPRD).

These four strategic steps are expected so that the budget used for handling Covid-19 is truly felt by the affected people and the spread curve of Covid-19 quickly slopes.

The amount of the budget is determined through a Government Regulation in Lieu of a Law (Perppu) on Economic Stability during the corona pandemic, which comes from the excess budget hereinafter referred to as (SAL). So far, the remaining excess budget (SAL) owned by the government has been placed at Bank Indonesia (BI). SAL is an accumulation of Budget Financing Extra Remaining (SiLPA) / Budget Less Financing Remaining (SiKPA) last fiscal year and the current fiscal year after closing, plus or minus bookkeeping corrections. In addition, the government will also rely on an endowment fund to meet the budget needs.

The budget is distributed through health policies, social safety net and industry support.

1. For health with the following details:

This group includes interventions for handling Covid-19 and subsidies for BPJS contributions of Rp. 75 trillion. With details :

- a. Contribution subsidies for the adjustment of rates for Non-Wage Workers and Non-Workers in accordance with Presidential Regulation (Perpres) Number 75 of 2019, amounting to IDR 3 trillion.

UNIVERSITAS MEDAN AREA central and regional medical personnel totaling Rp. 5.9 trillion.

- c. The death benefit for health workers is Rp. 300 billion.

- d. Health care expenditure for Covid-19 of Rp. 65.8 trillion.



2. For social safety net

This group has a budget of Rp110 trillion, which is spread over three points.

- 1) Social safety network of IDR 110 trillion, with the following details:
 - a. Additional distribution of the Family Hope Program (PKH) for 10 million Beneficiary Families (KPM) worth Rp. 8.3 trillion.
 - b. Additional basic foodstuffs for 4.8 million KPM (from 15.2 million to 20 million KPM) of Rp. 10.9 trillion.
 - c. Additional Pre-Work Card of Rp. 10 trillion.
 - d. Electricity tariff discount for 450 VA and 900 VA customers of Rp. 3.5 trillion.
 - e. Additional housing incentives for Low Income Communities (MBR) worth IDR 1.5 trillion.
 - f. Other Social Safety Network programs are around IDR 30.8 trillion.
- 2) Reserves for the fulfillment of basic needs and market / logistics operations of IDR 25 trillion. Third, adjustments to the education budget for handling Covid-19 worth Rp. 20 trillion.

3. For industrial support

This group received a budget allocation of Rp. 70.1 trillion, which are distributed in several detailed policies, including:

- 1) Other government-borne / tax reserves (DTP) of Rp. 64 trillion. The details:
 - a. Tax borne by the government for Income Tax Article 21 and VAT, amounting to Rp. 52 trillion.
 - b. DTP import duty of Rp. 12 trillion.
- 2) Stimulus of People's Business Credit (KUR) with a value of Rp. 6.1 trillion.

Meanwhile, additional state financing funds amounting to Rp 150 trillion were distributed through industrial support policies. The details: Industry Fund support of Rp 150 trillion is distributed through policies financing in order to support the National Economic Recovery Program, including stimulus for ultra micro.

Law Enforcement Efforts on the Covid-19 Fund Budget

The law enforcement system is essentially a legal substance enforcement system (in the field of criminal law it includes material criminal law, formal criminal law, and criminal law enforcement). Meanwhile, Jimly Asshiddiqie said that law enforcement is the process of carrying out efforts to uphold or function legal norms in real terms as behavior in traffic or legal relations in the life of society and the state.

1. Village Fund Budget Monitoring Actions by the North Sumatra Police

The police, especially the North Sumatra Regional Police, hereinafter referred to as the North Sumatra Regional Police, are very serious in handling cases of corruption and village fraud. Evidently, the North Sumatra Regional Police have assigned Bhabinkabmas personnel to accompany the flow of village funds. The Indonesian National Police Chief, General Police Idham Azis, issued a telegram containing 15 points of instructions to the ranks of investigators so that they are professional and have integrity in handling cases of corruption and misappropriation of village funds.

Handling measures are carried out by placing a Bhabinkamtibmas personnel in each village whose aim is to assist and prevent misuse of village funds starting from the village development planning stage to submitting the final results of these activities.

The supervision carried out is not only for village funds alone but also for the budget for handling and prevention of the Covid-19 pandemic in the jurisdiction of the North Sumatra Regional Police. Of course, this supervision requires the participation of the community so that the use of village funds, especially those intended for handling and preventing Covid-19, is transparent and right on target.

Supervision of the budget is aimed at avoiding the elements of corruption. The budget is vulnerable to being misused by unscrupulous elements among state officials and village apparatus officials who manage the fund budget. The vulnerability of acts of corruption over the Covid-19 fund budget can occur. So this study explains the factors that cause corruption.

a. Basic Factors Causing Corruption Crime.

Thomas Hobbes sees corruption as an ordinary problem, not a crime. According to this criminal act of corruption is a crime by nature. Corruption is closely related to the essential character of man himself. The intrinsic character of humans influences the perspective on



the environment or society. With Thus, the intrinsic character of man will affect a system in which he lives.

Hobbes's statement above, if examined from the perspective of legal philosophy, will certainly produce 3 (three) main problems, namely the epistemological root of the criminal act of corruption, the anthropological root of the problem of corruption, and the sociological root of humans committing the crime of corruption.

Baharudin Lopa in his book on corruption and law enforcement, stated that the weak system is the cause of corruption in various sectors. It cannot be denied that the weakness of mechanisms in various bureaucratic sectors today is as complained by foreign businessmen because there are still many links that they have to go through to obtain certain permits or facilities (for example, credit facilities).

The cause of the occurrence of criminal acts of corruption is due to the following reasons:

1. Weak religious and ethical education.
2. Colonialism (A foreign government did not generate the loyalty and obedience needed to stem the criminal act of corruption).
3. Lack of education on ethics and morals.
4. The absence of strict and firm sanctions.
5. Scarcity of fertile environment for anti-corruption behavior.
6. Government structure.
7. Radical change.
8. The state of society.

Apart from the 8 factors above, the causes of corruption can also be described in several aspects, namely:

a. The individual aspect of the actor

The individual aspects of the perpetrator can be re-defined by the following criteria:

1. Human greed

The possibility of a person committing a criminal act of corruption because the person is poor or their income is not sufficient.

2. Moral is not strong enough

A person who is not morally strong tends to be easily tempted to commit a criminal act of corruption.

3. Insufficient income

The income of an employee from a job should meet the needs of a reasonable life, if this happens, then someone will try to fulfill it in various ways, including committing the criminal act of corruption.

4. Urgent needs

5. A consumptive lifestyle

6. Lazy or don't want to work

7. Less applied religious teachings

b. Organizational Aspects

Organizational aspects that have the opportunity to increase criminal acts of corruption can be divided into the following:

1. Lack of exemplary character of a leader.

2. There is no correct organizational culture.

3. Organizational culture usually has a strong influence on its members, if the organizational culture is not managed properly.

4. The correct accountability system at government agencies is inadequate.

5. Weaknesses of the management control system.

6. Management tends to cover up criminal acts of corruption that occur within the organization.

c. The individual aspect of the organization in which he is located

1. The values in society are conducive to the occurrence of criminal acts of corruption.

2. The public does not realize that they are the main victims of corruption.

The opinion of the general public that is disadvantaged from corruption is only the state. In fact, if the state loses, it will be the people who suffer losses, because the development budget process can be reduced due to corruption. It is hoped that the factors mentioned above will not make someone commit criminal acts of corruption over the Covid-19 fund budget, considering that many people desperately need assistance from the central government and local governments.



2. Community Participation in Supervision of Covid-19 Fund Budget during the Pandemic and New Normal Period

The village as the smallest government unit in Indonesia is deemed necessary to be a starting point for formulating new values and life systems in a state and society. Not only the central government, it turns out that acts of corruption still have the potential to occur in the village environment. Sadly, in several cases, corruption or misappropriation of village funds was actually carried out by naughty village officials. A number of speakers discussed why *anggean desa* is rampant in corruption and how to eradicate money politics at the village level, in welcoming a better future for the new Indonesian order.

Based on the observations of the Indonesia Corruption Watch (ICW), corruption cases at the village level in Indonesia that are followed up by law enforcement officials increased sharply in 2016-2019. According to him, the actors behind this corruption act were mostly committed by village heads to Regional People's Representative Council (DPRD) members who should be given a mandate and be trusted by the village community.

Almaz expressed his hope that the community would later be involved in overseeing the transparency of village fund allocations. Of course, before being involved in supervision, community members must also be empowered to know their rights and obligations. The importance of transparency and citizen involvement. The community aims to facilitate the process of running a good village government, including:

1. Effective village budget oversight is supervision carried out by or involving villagers.
2. Prerequisites for residents to optimally supervise:
 - a. Citizens are empowered to know their rights and obligations.
 - b. Citizens are involved in planning and implementation.
 - c. Information on development and village finances is opened as widely as possible for the residents to know.
 - d. a channel or forum is provided for citizens to submit complaints.
3. Benefits of citizen involvement:
 - a. Prevent or minimize corruption.
 - b. Make village spending and village development more in line with village needs.

5. CONCLUSION

Supervision of the budget aimed at people affected by Covid-19, needs to be carried out by law enforcement officials, village officials and the community. This supervision is carried out so that the budget aimed at preventing and handling Covid-19 for the community is right on target and is not used as a land for corruption by irresponsible individuals who take advantage of the situation and conditions when the country is experiencing this non-natural disaster. Village officials were not involved in criminal acts of corruption and the budget was right on target. Prevention and handling of criminal acts of corruption during this pandemic is very necessary so as not to disturb economic stability, especially state finances, which have allocated a budget for handling and preventing Covid-19, considering that the allocated budget is very large. Then, there is a need. Community participation is needed in supervising and handling budget funds.

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