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The Determinant on Fraud Prevention in Village Fund Management: Can Systemic Control Prevent? Supporting SDG 16

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ABSTRACT

Objective: *To examine the determinants of fraud prevention in village fund management by analyzing the role of internal control systems, organizational culture, whistleblowing systems, village government managerial performance, and conflict of interest control. Effective fraud prevention mechanisms are essential to ensure transparent, accountable, and responsible village financial governance, which supports the achievement of SDG 16 by strengthening inclusive institutions and promoting justice.* ***Method:*** *A quantitative approach using primary data collected through questionnaires distributed to village officials in Sampang District, Cilacap Regency, Indonesia. The sampling technique used is purposive sampling, resulting in 80 respondents consisting of village officials directly involved in village fund management and supervision. Data analysis was conducted using multiple linear regression analysis.* ***Results:*** *The findings indicate that internal control systems, organizational culture, whistleblowing systems, village government managerial performance, and conflict of interest control have positive effects on fraud prevention in village fund management. These results demonstrate that systematic governance mechanisms can reduce opportunities for fraudulent practices and improve accountability in village financial management.* ***Novelty:*** *To contribute by integrating organizational, behavioral, and governance perspectives to explain fraud prevention mechanisms in village fund management. The findings provide practical implications for strengthening institutional integrity and supporting SDG 16 through transparent and accountable village governance.*

INTRODUCTION

The issuance of Republic of Indonesia Law No. 6 of 2014 concerning villages manifests the central government's commitment to clarify the functions and authorities of villages and strengthen the position of village governments and communities (Yuwono, 2022). The large amount of village funds will have an impact on economic growth and infrastructure development that is beneficial in village community activities. The achievement of village fund outcomes from 2015-2020 was used for village roads (261,877 km), village markets (11,944 units), village-owned businesses (BUMDes) (39,844 activities), and irrigation (76,453 units). Village funds are also used for clean water supply (1,281,168 units), sanitary facilities (422,860 units), village policlinic (Polindes) (11,599 units), village pre-school activities (PAUD) (64,429 activities), and village toddler health centre (Posyandu) (40,618 units) (Yuwono, 2022). These outcomes of the village fund prove that the use of village finances has been realized well, but the facts show that community welfare is not yet optimal. The management of the village fund has not been implemented following good regulations (Anisah & Falikhatun, 2021). The increase in the village fund allocated by the Central Government provides a gap for the increase in the number of criminal acts of corruption of the village fund.

Since 2017, the village fund for Central Java Province has always increased from year to year. In 2017, the village fund amounted to IDR 6 trillion. In 2018, it increased again to IDR 6.7 trillion. In 2019, the central government again increased the distribution of