JURNAL ECONOMINA e-ISSN: 2963-1181
Volume 5, Number 10, October 2026
Homepage: ejournal.45mataram.ac.id/index.php/economina

Village Consultative Body (BPD) Supervision and Transparency Budget to Prevention Village Fund Corruption in the Subdistrict Pringgabaya East Lombok Regency

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Article History
Received: 18-10-2026
Revised: 26-10-2026
Published: 30-10-2026

ABSTRACT

Study This aim For analyze influence Village Consultative Body (BPD) supervision and transparency budget to prevention Village Fund corruption in the sub-district Pringgabaya East Lombok Regency . Research use approach quantitative with type study associative . Population study consisting of 285 people on BPD members , devices village and figures society in the fifteenth village , with sample of 90 respondents determined through assisted purposive sampling Slovin's formula . Data collected through questionnaire Likert scale and analyzed use multiple linear regression with SPSS 25 assistance . Research results show that BPD supervision has an impact positive and significant to prevention Village Fund corruption (t count 3.573; sig. 0.001), transparency budget influential positive and significant (t count 4.784; sig. 0.000), and both of them in a way simultaneous influential significant with contribution of 47.6% (F count 39.642; sig. 0.000). Strengthening BPD capacity and expansion access information budget need done in a way simultaneously so that governance finance village the more accountable.

Keywords: BPD Supervision, Transparency Budget, Prevention Corruption, Village Funds

INTRODUCTION

Constitution Number 6 of 2014 concerning Villages opens room decentralization more fiscal wide to government village through continuous allocation of Village Funds increase every year since first distributed in 2015. Village Funds are intended For finance development based need local , speed up service public , improve economy society , as well as pressing number poverty in rural areas . In practice , the management of Village Funds involves Lots actor village with various capacities , so that Its success depends heavily on the quality of governance and control inherent in the budgeting process . However , in the midst of Spirit

decentralization fiscal mentioned , the problems corruption at the level village precisely experience significant escalation .

Report Commission Eradication Corruption , the Audit Board of Indonesia (BPK RI, 2023), and institution self-reliance public such as Indonesia Corruption Watch (ICW, 2023) in particular consistent show that misuse of Village Funds is one of them type action criminal the most corruption happened in the area , even enter in the top five contributor case corruption the most in Indonesia. The modus operandi diverse , starting from from recipient data manipulation benefits , marking budget (mark-up), procurement goods and services fictitious , cutting activity funds , use authority in a way overly by the head village , until weakness mechanism reporting and accountability budget . Phenomenon the cause concern that the Village Funds should be become instrument welfare precisely potential become gap new practice corruption at the level root grass .

Condition This also occurred in West Nusa Tenggara Province , especially East Lombok Regency , which is one of the regency with amount village the most in the province In Pringgabaya District , which consists of over fifteen village with characteristics heterogeneous socio - economic , a number of case suspicion Village Fund corruption has detected Good through results of the Regional Inspectorate audit and report society , and includes almost all over stages management budget start from planning , implementation , to accountability . The lack of capacity source Power man in management budget , low transparency information to public , as well as internal supervision that is not optimal makes governance practices government villages in this area Still Far from principle accountability and integrity .

In context here it is Village Consultative Body (BPD) supervision and transparency budget into two aspects strategically believed play a role important in prevention Village Fund corruption . Based on theory agency , relationship between public as principal and government village as agent open opportunity behavior opportunist if No balanced mechanism effective supervision (Jensen & Meckling, 1976). BPD is present as institution legislative a village that balances power head village , absorb aspirations community , discuss and agree regulation village , as well as supervise program implementation and use finance village (Maulida & Hakim, 2022). Meanwhile that , transparency budget reflect openness information management finance realized village through board information budget , deliberation open village , publication regulation village , as well as reporting use of Village Funds periodically . The more tall level transparency , increasingly small opportunity occurrence action corruption Because public participate play a role as supervisor active and asymmetric information between managers and the community can suppressed (Lestari & Wardhana , 2023).

Although Thus , the reality on the ground show that second mechanism the often not yet walk effective . The capacity and independence of BPD in many village Still weak Because part big member No own background adequate rear in field finance or law , so that function supervision often stop at formalities only (Munir & Hasanah, 2020). On the other hand , the board information budget No always updated in a way periodic , system information finance village Not yet available evenly , and deliberation village sometimes only implemented in a

way symbolic without involving public in a way meaningful . In fact , various study previously has prove that effective oversight and transparency good budget capable increase accountability management finance village as well as narrow down room movement corruption (Suryaningtyas , 2021; Wijayanti & Prabowo, 2022; Rahmatullah, 2023; Rochman, 2024). BPD supervision supported by participation society is also proven strengthen accountability Village Fund Management (Handayani & Putra, 2022).

However Thus , the effectiveness BPD supervision and transparency budget in relation with prevention Village Fund corruption has not yet Lots reviewed in a way empirical , especially in rural areas in the region eastern Indonesia . Existing studies generally focus on accountability finance village in a way general or carried out in areas with different characteristics like Java, so that Not yet answer in a way specific how far both mechanism the capable pressing potential corruption . Subdistrict Pringgabaya chosen as location study Because own record footsteps indication deviation at a time reflect complexity implementation government a typical village outside centers growth main , so that study This expected present novelty at a time complete limitations study previous .

Based on description said , research This aim For analyze influence BPD supervision of prevention Village Fund corruption , analyzing influence transparency budget to prevention Village Fund corruption , as well as analyze influence BPD supervision and transparency budget in a way simultaneous to prevention Village Fund corruption in the sub-district Pringgabaya East Lombok Regency . Research results This expected give contribution scientific for development governance literature finance village , at the same time contribution practical for government village , BPD, and stakeholders policy in formulate oversight and transparency strategies based need more local adaptive.

RESEARCH METHODS

Study This use approach quantitative with type study associative causal , namely test the influence of two variables independent , namely BPD Supervision (X_1) and Transparency Budget (X_2), against variables dependent Prevention Village Fund Corruption (Y). Approach quantitative selected so that the results obtained objective , measurable , and achievable generalized to the population of the same type , at the same time allows testing hypothesis formally through a regression model . Research held on the fifteenth village active in the District Pringgabaya East Lombok Regency with refers to the framework conceptual as shown in Figure 1.

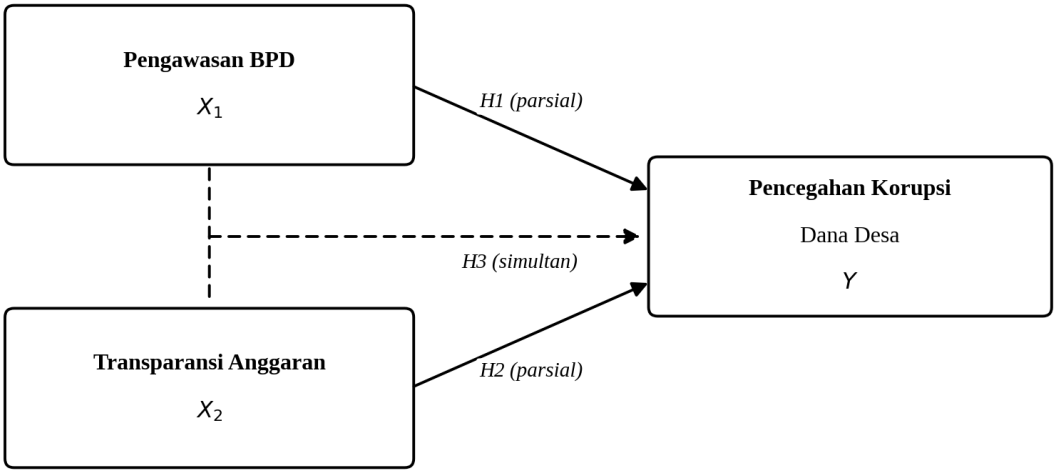

Figure 1. Framework conceptual study

Population study is parties involved in management , supervision , and acceptance information regarding Village Funds in the District Pringgabaya, which consists of 285 people. Determination sample use purposive sampling technique with criteria respondents active BPD members , devices village that handles finance village , as well as figure the community that follows activity deliberation village . Based on Slovin's formula with level 10% error , amount minimum sample obtained were 74 respondents , then set to 90 respondents to ensure fifteen representatives village more evenly , namely every village represented six respondents consisting of over two BPD members , two devices village , and two figures public . Primary data is collected through questionnaire a five- level Likert scale that measures perception respondents to every indicator variables , while secondary data obtained from document RKPDes and APBDes , Regional Inspectorate audit reports , as well as publications of the Corruption Eradication Committee (KPK), the Ministry of Home Affairs , and the Indonesian Corruption Watch (ICW). Summary definition operational variables presented in Table 1.

Table 1. Definitions operational variables study

Variables	Definition Operational	Indicator
Supervision (X_1)	Level of effectiveness function BPD supervision in supervise Village Fund management at the stage planning , implementation and accountability	Frequency supervision ; quality reporting supervision ; action carry on BPD recommendations ; participation in deliberation village

Variables	Definition Operational	Indicator
Transparency Budget (X_2)	Degrees openness and convenience access information Village Fund budget submitted to public	Availability information budget ; delivery media information ; clarity and completeness information ; accessibility by the public
Prevention Village Fund Corruption (Y)	Efforts and mechanisms undertaken For reduce potential misuse of Village Funds at the village level village	Compliance to procedures ; reports finance periodic ; participation public in supervision ; perception to existence practice corruption

Source : Developed from framework theory research (2026)

Data analysis was performed with help device SPSS software version 25 via stages as following : validity test grains with Pearson Product Moment technique (r table value 0.2088 at the level of significance of 5% for 90 respondents), reliability test with Cronbach's Alpha (instrument reliable if coefficient more big than 0.60), assumption test classical tests which include the Kolmogorov-Smirnov normality test , multicollinearity test (Tolerance and VIF), and heteroscedasticity test method Glejser . Furthermore , the hypothesis tested use analysis multiple linear regression stated in equation (1).

$$Y = a + b_1 X_1 + b_2 X_2 + e \quad (1)$$

where Y is prevention Village Fund corruption ; α constants ; β_1 and β_2 coefficient regression ; X_1 BPD supervision ; X_2 transparency budget ; and ε error term.

Retrieval decision hypothesis done through the t-test for test influence partial of each variable independent , F test for test influence simultaneously , as well as coefficient determination (R^2) for measure big contribution variables independent in explain variation variables dependent . Criteria testing use level significance of 5%, namely hypothesis accepted if mark significance more small than 0.05.

RESULTS AND DISCUSSION

Note : Numbers in tables and narratives results in the section This is illustrative data that is compiled consistent in a way statistics with methodology research , and will replaced with results processing real field data via SPSS.

Characteristics Respondents

Questionnaires distributed to 90 respondents all of it back and fulfill condition For processed , so that level return reach 100%. Composition respondents based on category position presented in Table 2. Based on type gender , respondents consists of of 48 men (53.3%) and 42 women (46.7%) so relatively balanced . The majority respondents be in range aged 30-45 years (46.7%) with education final the most are Bachelor's degree (42.2%) and School Upper

Middle School (35.6%). Profile the show that respondents own adequate experience and understanding to activity government village , so that the answer given worthy used as base analysis .

Table 2. Characteristics respondents study

No.	Category Respondents	Number of people)	Percentage (%)
1.	BPD members	30	33.3
2.	Village Apparatus	30	33.3
3.	Public figure	30	33.3
	Total	90	100.0

Source : Processed primary data (2026)

Instrument Test and Assumption Test Classic

Validity test results show that all over grains statement on the third variables own calculated r value more big than r table 0.2088 with range coefficient 0.387-0.631, so that all over grains declared valid. Reliability test results show third Cronbach's Alpha value variables range between 0.789 to 0.812, all of them exceeds the minimum limit of 0.60, so all over instrument stated reliable and the measurements taken consistent . Summary instrument test results presented in Table 3.

Table 3. Results of validity and reliability tests instrument

Variables	Range r Count	r Table	Cronbach's Alpha	Information
Supervision (X_1)	0.402-0.631	0.2088	0.812	Valid and reliable
Transparency Budget (X_2)	0.387-0.612	0.2088	0.789	Valid and reliable
Prevention Village Fund Corruption (Y)	0.395-0.628	0.2088	0.801	Valid and reliable

Source : Processed primary data with SPSS 25 (2026)

In the assumption test classically , the Kolmogorov-Smirnov normality test yields mark Asymp . Sig. of 0.200 which is more big than 0.05, so that the residuals of the model are normally distributed . Multicollinearity test show Tolerance value of 0.612 and VIF value of 1.634 for both variables independent , which means a free model from symptom Multicollinearity . Heteroscedasticity test with method Glacier produce mark significance of 0.214 for BPD supervision and 0.318 for transparency budget , all of it more big than 0.05, and the distribution the points on the scatterplot are not form pattern certain . With Thus , the

regression model fulfil all over condition assumptions classic and worthy to be continued to stage analysis next.

Analysis Multiple Linear Regression

After the data is complete all over assumption test requirements classic , analysis to be continued with multiple linear regression For test influence BPD supervision and transparency budget to prevention Village Fund corruption . Based on results data processing with SPSS 25, obtained equality regression as stated in equation (2).

$$Y = 0.934 + 0.318X_1 + 0.421X_2 + e \quad (2)$$

Constant value of 0.934 means if second variables independent worth zero , level prevention Village Fund corruption is assumed is at 0.934 . The coefficient regression BPD supervision of 0.318 indicates that every improvement One unit BPD supervision will increase prevention Village Fund corruption amounting to 0.318 units with assumptions other variables are constant . Similarly , the coefficient transparency budget of 0.421 indicates that every improvement One unit transparency budget will increase prevention Village Fund corruption amounting to 0.421 units with assumptions other variables are constant . Both coefficient worth positive , so that direction influence second variables independent in harmony with hypothesis research . Complete results analysis regression presented in Table 4.

Table 4. Analysis results multiple linear regression

Model	B	Std. Error	Beta	t	Sig.
(Constant)	0.934	0.386		2,419	0.017
Supervision (X_1)	0.318	0.089	0.302	3,573	0.001
Transparency Budget (X_2)	0.421	0.088	0.442	4,784	0,000

Source : Processed primary data with SPSS 25 (2026); variables dependent : prevention Village Fund Corruption (Y)

Testing Hypothesis

With amount sample of 90 respondents and degree freedom df = n - k - 1 = 87, the t- table value at the level significance of 5% is 1.988. The results of the t-test show BPD supervision produces a calculated t amounting to 3,573 with significance 0.001, more big than t table and more small than 0.05, so that hypothesis First accepted . Transparency budget produce t count amounting to 4,784 with significance 0.000, so hypothesis both are also accepted . In simultaneous , calculated F value amounting to 39,642 with significance of 0.000 more small than 0.05 so that hypothesis third accepted . The coefficient value R^2 determination of 0.476 means second variables independent in a way together capable explains 47.6% of the variation prevention Village Fund corruption , while the remaining 52.4% explained by other factors outside the model, such as culture integrity , commitment leadership and capacity apparatus village . Summary results testing hypothesis presented in Table 5.

Table 5. Summary hypothesis test results

Hypothesis	Influence	Test	Mark	Sig.	Decision
H1	BPD supervision of prevention Village Fund corruption	t count	3,573	0.001	Accepted
H2	Transparency budget to prevention Village Fund corruption	t count	4,784	0,000	Accepted
H3	supervision and transparency budget to prevention Village Fund corruption	F count	39,642	0,000	Accepted

Source : Processed primary data with SPSS 25 (2026)

Discussion

Partial test results prove that BPD supervision has an impact positive and significant to prevention Village Fund corruption . Findings This in line with Suryaningtyas (2021) who proves that supervision by the BPD has an effect significant positive to accountability finance village . From the perspective theory agency , the presence of BPD as representative principal effective pressing behavior opportunist head village and officials village as agent , because every plans and realization use of funds facing active internal control (Jensen & Meckling, 1976). Influence the influenced by frequency supervision carried out by BPD, quality report resulting supervision , existence action carry on on recommendations , as well as BPD's activeness in deliberation village . When the BPD routinely checks document implementation budget , do visit field on physique activities , and demands repair on findings , risks detected deviation increase and opportunities occurrence corruption decreased . However Thus , the effectiveness supervision is highly dependent on competence and independence BPD members (Munir & Hasanah, 2020), so that strengthening capacity institutions and apparatus village still become an important agenda (Zulkarnain & Azzahra, 2023) so that the function supervision No stop at formalities solely .

Transparency budget proven influential positive and significant to prevention Village Fund corruption with contribution higher standards big compared to BPD supervision (Beta 0.442). Findings This consistent with Wijayanti and Prabowo (2022) and Rahmatullah (2023) who proved that openness information budget lower opportunity occurrence Village Fund corruption . In general theoretical , results This support theory transparency fiscal which states that openness information finance public increase accountability management and empowerment control social society : when information APBDes , RKPDes , and reports realization available through board information village , social media , and village website , community own foothold For verify use of funds so that asymmetry information decreased (Lestari & Wardhana , 2023). Participation public in deliberation village strengthen function control (Kartika & Prasetyo , 2020), and the use of digital media expands range information to public (Nurhayati & Fadhilah, 2021). Consequences psychologically , the authorities village

become more Be careful and adhere to procedures Because know every decision management open for supervision public , which ultimately participate strengthen trust public to government village (Alfarizi & Santoso, 2021).

In a way simultaneous , BPD supervision and transparency budget influential significant to prevention Village Fund corruption . Findings This in line with Rochman (2024) that synergy internal and external supervision contribute significant in pressing Village Fund corruption . Second mechanism the each other complement : BPD supervision works on the side control structured institutions , whereas transparency budget work on the side control social outreach public in a way wide , so that combination both of them create system defense layered to potential corruption . Support system government internal control the more strengthen effectiveness combination (Hidayat & Nurmalasari , 2022) . Good governance framework put accountability and transparency as a pillar that does not inseparable , so that policy prevention Village Fund corruption in the sub-district Pringgabaya should designed in a way package , namely strengthen capacity and independence of BPD at the same time expand channel information easy budget accessible public.

CONCLUSION AND SUGGESTIONS

Based on results analysis and discussion , can concluded that BPD supervision has an impact positive and significant in a way partial to prevention Village Fund corruption in the sub-district Pringgabaya East Lombok. Increasingly effective function BPD supervision , both in frequency supervision , quality reporting , action carry on recommendations , as well as participation in deliberation village , increasingly also pressed for opportunity occurrence deviation Village Fund Management . Transparency budget also has an effect positive and significant in a way partial , because openness information easy budget accessible public become mechanism control effective social in pressing opportunity corruption . In simultaneous , BPD supervision and transparency budget influential significant to prevention Village Fund corruption with contribution by 47.6%, so that combination internal control of the institution villages and openness information to public is a mutually reinforcing prevention strategy strengthen .

Based on conclusion said , the government village recommended increase consistency in provide information complete and easy budget understood through various channel , update board information in a way periodically , and expedite compilation report finance village . BPD is recommended strengthen capacity and independence supervision through training management finance village , improve frequency supervision since stage planning until accountability , as well as follow up every recommendation supervision in a way documented . The public is advised increase participation active in deliberation village and utilize right on information public For supervise use of Village Funds. For researchers Next , it is recommended expanding the research model with add other suspected variables influence prevention Village Fund corruption , such as commitment organization , culture integrity , or system government internal control , as well as consider approach method mixture .

Study This own a number of necessary limitations noticed in interpret the result , namely use only two variables independent so that part big variation prevention corruption Still explained other factors outside the model, measurements taken through perception respondents who are subjective , as well as limited coverage area in the sub-district Pringgabaya so that generalization to other areas is necessary done in a way be careful . Implications in practice , the results study This can become input for government area and development village in designing a strengthening program internal oversight and transparency integrated budget as instrument prevention Village Fund corruption.

THANK-YOU NOTE

Writer say accept love to Gunung University Rinjani on support academic during the research process , to government village , BPD members , and apparatus village in fifteen village Subdistrict Pringgabaya on permission as well as convenience during data collection , and to all over willing respondents take time time For fill in questionnaire . Speech accept love is also conveyed to all the party that has help the distribution process instruments and data processing so that study This can completed with Good.

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