

## **Corruption Criminal Prevention Strategy Financial Management of Village Funds Through TP4D in Semarang District**



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**ABSTRACT:** Based on Presidential Instruction Number 7 of 2015, the Indonesian Prosecutor's Office deems it necessary to provide assistance to relevant government officials in terms of development acceleration and strategic national development programs. In addition, the Indonesian Attorney General's Office as a law enforcement agency has a role in supporting the success of national government and regional governance and development through escort and security, both in planning, implementing and utilizing development outcomes, including efforts to prevent state irregularities and losses. The establishment of TP4D in Semarang Regency, as an effort to be able to prevent the occurrence of Corruption Crime (Tipikor), mainly related to Village Fund Financial Management (APB Desa). In the effort to prevent Tipikor in managing APB Desa often faced with internal problems of the Village Government, among others: low levels of devotion, low ethics and integrity, egoistic behavior, low professionalism. While those related to external problems, among others: the first factor of the government administration system, in the form of: regulations that are still overlapping, sectoral and institutional selfishness, limited internal supervision, development of HR management is still limited. The second is related to cultural factors, among others: the existence of a culture of "tired money / facilitation money" as an additional income for the apparatus, an attitude of reluctance, and a shift in social and economic values. The strategy that has been carried out by the Semarang District Government and the Village Government in suppressing the occurrence of corruption in APB Desa management, namely, among others: strengthening the Government Internal Supervisory Apparatus (APIP) institutions, monitoring planning, implementation and accountability, conducting APB Desa information disclosure, and increasing HR Village Apparatus

**KEYWORDS:** TP4D, Village Financial Management and Corruption Crime.

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### **A. INTRODUCTION**

#### **1. Background**

As a sovereign country, Indonesia has a noble goal or aspirations as stated in the Preamble of the 1945 Constitution, paragraph 4, namely: first, to protect the entire nation and all of Indonesia's bloodshed; second, promoting public welfare; third, to educate the life of the nation; and fourth, participating in carrying out world order based on freedom, eternal peace and social justice. Efforts to protect all nations and spillage through the provisions of applicable laws and regulations are an absolute thing to be realized, in order to overcome various inequalities that do not reflect the welfare of all Indonesian people (Ridwan, 2009).

This disability is caused by, among other things, a system of government that is not socially just for all the people of Indonesia; second, it still allows for government practices in which power is exercised arbitrarily and does not favor the people; thirdly, the implementation of Corruption, Collusion and Nepotism (KKN) is still strong so that it can damage the joints of community, national and state life (Nyoman Serikat Putra Jaya, 2205).

These noble goals or ideals can be hampered by criminal acts of corruption that can damage the joint life and economy of the nation and state, and become a threat to national and international stability. Given the extraordinary negative impact of corruption, which is usually carried out by dignified and respectful people, both from the executive, legislative and judiciary, which should be a good example in the implementation of community life, nation, and state.

Reality shows that corruption in various forms has ensnared many perpetrators from state officials to ordinary employees who have abused the power and authority attached to it.

Starting from bad habits that are not realized, starting from receiving tribute, gifts, bribes, to receipts in other forms that are not legally valid, will be the fertile seeds for crimes that are extra ordinary crimes, one of which is called a criminal act of corruption.

Corruption is a very despicable act, damned and very hated by most people, not only by the people and the Indonesian nation but also by the peoples of the nations of the world (Muladi and Barda Nawawi Arief, 1992). Enactment of Law No. 31 of 1999 as amended by Law No. 20 of 2001, intended as a legal effort to overcome and eradicate corruption. Eradication of corruption is one

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of the agendas in the implementation of national development, as a form of serious crime that has tormented the people's socio-economic life and systemically damaged the morale of the nation and state.

Given the massive impact that can damage the order of life of the nation and state, this corruption can also be seen as a form of deprivation of the economic and social rights of all people guaranteed in a 1945 Constitution. This is in line with the General Explanation of Law No. 30 of 2002 concerning the Corruption Eradication Commission, that the increase in uncontrolled acts of corruption will bring disasters not only to the life of the national economy but also to the life of the nation and state in general, including the socio-economic life of the people.

Regarding the corrupt to massive nature of culture, the causes include: the low mentality and integrity of servants and state administrators; abuse of power or authority; law enforcement and corrupt environmental influences; consumptive lifestyle; greed and greed, culture of giving tribute, compensation for services and gifts and bribes; feel the lack of salary or income of employees compared to the needs that are increasing from year to year; related to Indonesian cultural background which is the source or cause of widespread corruption; poor management and ineffective control carried out by authorized institutions or institutions in accordance with applicable laws and regulations; related to the impact of globalisation and modernization which has neglected the moral, ethical and legal values that govern (Andi Hamzah, 2002).

Crime of corruption can occur anytime and anywhere and by anyone who has power or authority at the central and regional levels as well as those who have access to power in the life of nation and state and lack of awareness to obey the principles of simple life, low religious and religious values, and loss of a sense of responsibility and shame from the perpetrators of the crime.

Various efforts to eradicate corruption in Indonesia, among others, have been carried out in the following ways: implementation of clean and good government that is transparent and accountable; prevent leakage to state finances; improving the welfare of employees and state administrators; improvement of mentality and morality of state apparatus and organizers; manufacture of integrity; legalization of illegal collection into official income; policy making to make a State Operator Assets Report (LHKPN); increasing legal awareness and community participation; strengthening and empowering existing anti-corruption institutions.

Generally, those who are caught in the crime of corruption are those who come from the upper class or political elite and government as well as officials who have power and position as well as a very strategic position (Muhammad Mustofa, 2010).

The problem with corruption that has swept the country, has been so severe and acute, spread to various state institutions such as the Legislature, Executive and Judiciary to state-owned companies, central and regional, ranging from village-level officials to high-ranking officials, such as the Minister, Chief Justice Constitution, Judges, Prosecutors, Governors, Regents and Mayors, Head of SKPD Services, etc. (Romli Atmasasmita, 2004).

Corruption has become a parasite that has never been separated from the life of the nation and state, and has even touched and nested in all sectors and lines of life of the nation and state (Masri Maris, 2005).

Presidential Instruction No. 7 of 2015 concerning the Action of Prevention and Eradication of Corruption in 2015, is intended to increase efforts to prevent corruption in government agencies that need to be supported and implemented in a planned and serious manner, so that corruption prevention activities carried out by the Prosecutor of the Republic of Indonesia can take place effectively and optimally. On the basis of Presidential Instruction Number 7 of 2015, the Attorney General of the Republic of Indonesia considers it necessary to provide assistance to relevant government officials in terms of development acceleration and national development strategic programs

Decree of the Attorney General of the Republic of Indonesia Number: KEP-152 / A / JA / 10/2015 concerning Formation of Guards, Safeguards for Government and Development (TP4) and Instruction of the Attorney General of the Republic of Indonesia Number: INS-001 / A / JA / 10/2015 concerning Establishment and Implementation of the Task Force for Guards, Safeguards of Central Government and Development (TP4P) and Regions (TP4D) is a policy carried out by the Attorney General of the Republic of Indonesia in supporting the successful implementation of national and regional government and development through escort and security in planning activities. implementation and utilization of development results, including in an effort to prevent state irregularities and losses. With the establishment of the Regional Guidance, Security and Regional Development Team (TP4D), it is expected that each regional official from the Regional Work Unit (SKPD) can request assistance for the use of regional financial budgets, so that all can be targeted and development programs can run well. Assistance provided by the Regional Development and Security Guards Team (TP4D) to regional officials from the Regional Work Unit (SKPD) to the process of maintaining development results. The formation of TP4D was also carried out in Semarang Regency, as an effort to be able to prevent the occurrence of criminal acts of corruption, especially those related to the Financial Management of the Sesa Fund (APB Desa).

The regulation of juridical normative corruption and efforts to establish TP4D in the jurisdiction of the Semarang District Attorney General's Office are of course also intended as an effort to suppress the maximum possible leakage and irregularities in the country's finances and economy, so that development and welfare of society in general occurs (Masri Maris, 2000). Based on a brief description of the background above, the main problems in the Thesis research entitled "Corruption Prevention Strategy for Village Fund Financial Management (APB Desa) Through TP4D in Semarang Regency" are:

1. Has the Village Fund Financial Management (APB Desa) mechanism in Semarang District been synergized with efforts to prevent corruption?

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2. How is the institutional coordination between the Semarang District Government and TP4D related to Village Finance (APB Desa) management in line with efforts to prevent Corruption Crime?
3. What is the strategy of the Semarang District Government and TP4D in seeking prevention of corruption in village financial fund management (APB Desa)

### 2. Thinking Framework

The word corruption that comes from a foreign term, literally means evil or rotten or damaged or can be bribed. Types of corruption in Law No. 39 of 1999 and Law No. 20 of 2001 concerning the Eradication of Corruption Crimes, including: state financial losses, bribery, embezzlement in positions, extortion, fraudulent acts, conflicts of interest in procurement, and gratuities. Corruption in addition to complicating the implementation of democracy and good governance also has a negative impact on the life of the nation and state, because there are violations and deviations from applicable laws and regulations through the practice of Corruption, Collusion and Nepotism.

Normatively, village financial management is an overall activity which includes planning, implementing, administering, reporting, and accountability for village finance, which is governed by Regulations of the Regent / Mayor. In managing village finance, it certainly cannot be separated from the Village Revenue and Expenditure Budget (APB Desa), which is defined as the annual financial plan of the Village Government. Village financial management activities are certainly carried out in an area called Desa. The Village Government as the lowest authority, in addition to having the original authority to regulate its own household, also has authority and power as a de-concentration devolution from the government above it.

Village Income and Expenditure Budget (APB Desa) in accordance with Article 1 paragraph (10) PP No. 43 Year 2014 is the annual financial plan of the Village Government. The drafting of the Village APB draft was submitted by the Village Head and discussed with the Village Consultative Body. Furthermore, according to the results of the deliberation, the Village Head determines the Village Budget every year with a Village Regulation, as stipulated in Article 73 of Law No. 6 of 2014.

TP4D stands for Escort Team, Government Safeguarding and Regional Development is a special institution formed to undertake the task of carrying out government escort and security efforts, both at the central and regional levels. The formation of the TP4D was intended as an effort to maintain the implementation of governance and development in the regions to avoid the practice of irregularities which caused losses to state finance, through directing, monitoring and evaluating TP4D performance by the local Prosecutor's Office.

Related to the main problems in this thesis, in the discussion it will be sought by using the Triadism Law Theory, which Gustav Radbruch stated as an analysis knife to answer and uncover the problems in this Thesis problem. Based on this theory, legal ideas are defined through three basic legal values, namely the value of justice (philosophical), value of usefulness (sociological) and the value of certainty (dogmatic). In the event that the provisions of the legislation do not comply with the requirements for the value of justice, then the legislation must be ruled out by the Judge, meaning that to support a principle of justice, the judge must not just base the value of legal certainty or only base the value of benefits, but the Judge must be brave do the enforcement of law to achieve the principle of justice (Suteki, 2015).

## B. RESEARCH METHODS

Research methods are ways or paths or processes of examination or investigation that use logical-analytical (logical) reasoning and thinking methods, based on propositions, formulas and theories of a particular science (or several branches of science), to test the truth (or verify) a hypothesis or theory about natural symptoms or events, social events or certain legal events (Soerjono Soekanto, 1998).

The approach method used to solve the main problem in this thesis research is the Socio Legal approach method, which is to find the relationship between legal concepts that are abstract with the analysis of the social environment (Mardalis, 1999). The research specifications used in this research are analytical descriptive which are expected to be able to provide a detailed, systematic and comprehensive description of all matters relating to the development of corruption in relation to the subject matter of the research (Yuliansyah Noor, 2011). In this study data sources were obtained through primary data and secondary data (Soerjono Soekanto and Sri Mamudji, 1983).

In this case the primary data obtained through interviews, where the relevant informants provide information relating to the topic of this research, namely: Yanuar Adi Nugroho, Head of the Intejjen Section of the Ambarawa State Prosecutor's Office as chairman of Semarang Regency TP4D, Sumarjito, Semarang Inspector and Mindarto Acting. Head of Semarang Regency Community and Village Empowerment Service. While secondary data obtained through intermediary media or indirectly in the form of books, records, existing evidence, or archives both published and not publicly publicized.

Since this research focuses on secondary data, data collection is carried out by conducting library research and document studies, which will then be conducted a review of legal material related to the subject matter of the research (Bambang Sunggono, 2002) After the required field data is obtained, then the next step is to analyze the data, through qualitative analysis to clarify the main

problems in the research to be discussed. Furthermore, in making conclusions, researchers used the research instrument guidelines sourced from references or literature and related sources.

### C. RESEARCH RESULTS AND DISCUSSION

#### 1. The Planning, Implementation and Monitoring Mechanism of Village Fund Financial Management (APB Desa) in Semarang District Synergizes with Corruption Crime Prevention Efforts

Semarang Regency is geographically located at 110 ° 14'54.75 'to 110 ° 39'3' 'East Longitude and 7 ° 3'57 'to 7 ° 30' South Latitude. The area of Semarang Regency is 95,020.67 Ha or around 2.92% of the area of Central Java Province. Semarang Regency is located in a geographically strategic position because it is located between the triangular connecting lines of the regional development centers, namely Yogyakarta, Solo and Semarang (Joglosemar), and is a strength, regional development capital. From the regional aspect, Semarang Regency consists of 19 Subdistricts, 208 Villages, and 27 Villages.

All villages in Semarang Regency have received Transfer Fund allocations from the Government / Regional Government above Rp. 1 Billion. This figure does not include PADesa and Financial Aid, both from the Central Java Provincial Government and the Semarang Regency Government, which will then be included in the Village Budget (Mindarto, 2019). Especially for the Village Fund, the priority of its use is in accordance with the provisions issued by the Ministry of Village PDTT each year, namely for development and empowerment. With the amount of transfer fund allocation received by the Village Government, it is necessary to provide escort and assistance to the Village Government, so that the budget can be carried out optimally, transparently and accountable according to existing provisions.

Article 97 Law No. 6 of 2014 concerning Villages, states that the Village Government prepares village development planning in accordance with its authority by referring to district development planning. Village planning is carried out by compiling documents: the Village Medium Term Development Plan (RPJM Desa) for a period of 6 (six) years and the Village Annual Development Plan or called the Village Government Work Plan (Village RKP) for a period of 1 (one) year. The Village RKP is an elaboration of the Village RPJM for a period of 1 (one) year, both of which must be stipulated by a Village Regulation.

In terms of implementation, the Village Government uses the RPJMDesa and RKPDesa references as a corridor for the implementation of development in the Village. The pattern of control over the implementation of development in the village will also be easier, considering the related parties easily juxtapose between planning and realization in the field. In this context there is also the involvement of the Head of District as an extension of the Regional Head, to ensure that the administration of the village level runs as expected.

The parties or institutions involved in the Planning, Implementation and Monitoring of Village APBs include, among others: Village Governments (Village Heads and Village Devices), BPD (Village Consultative Bodies), Community Representatives (Community Leaders, Women Elements, Poor Elements, Community Organizations ), and Regents / Camat who have their respective roles according to their main tasks and functions. Article 114 PP No. 43 of 2014 states that village planning is prepared based on the results of an agreement in the Village Consultation (Musdes). The Musdes implementation of the preparation of the Village RPJM was conducted after the elected Village Head was established so that the Village RPJM could be ratified in the form of a Village Regulation (Perdes) no later than three months after the Village Chief was appointed.

Under special conditions, the Village Head can change the Village RPJM and Village RKP as explained in Permendagri Number 114 of 2014, namely: special events such as natural disasters, political crises, economic crises, and / or prolonged social unrest, and there are fundamental changes at the discretion of the government, provincial government and / or district government.

Implementation in Village Financial Management is a series of activities to implement plans and budgets that have been set in the Village Budget. The main activities in the implementation phase include: activities related to spending money, and carrying out activities in the field.

The accountability of the Village APBD implementation to the community can be done through village meetings as a forum to discuss strategic matters attended by the Village Consultative Body (BPD) and other community elements. In addition, accountability reports can also be disseminated through various means of communication and village information, such as village information boards, village websites, and other media in accordance with the conditions and resources owned by the village. This is a form of transparency which is the principle of administering the government and managing village finance.

Monitoring and evaluation of village development planning as referred to in Article 85 of Permendagri No. 114 of 2014 is by evaluating the process of developing the Village Medium Term Development Plan (RPJM Desa) and the Village Government Work Plan (Village RKP). In the context of conducting monitoring and evaluation of village administration implementation, especially in evaluating village development planning, a Terms of Reference for Monitoring, Evaluation and Assistance Activities for the Preparation of Village Development Planning documents should be prepared. Terms of Reference This activity is expected to be a guide for sub-district officials, village governments and all parties related to village planning to ensure that planning documents produced by villages are carried out in accordance with the flow, mechanism and stages stipulated in Permendagri Number 114 of 2014 concerning Development Implementation Guidelines in Village.



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The process of activities which begins with careful planning and is supported by optimal implementation, will have an effect on optimal output, in the form of a positive impact on efforts to prevent criminal acts of corruption, especially at the village level. The pattern of optimal planning, implementation and monitoring will bring results to 4 main things in the Village, namely: Participation of community involvement in the TPK (Implementation Team), Transparency, Accountability, and Order and Budget Discipline.

### **2. Institutional Coordination of the Regional Government of Semarang Regency with TP4D Regarding Management of APB Village in Line with Corruption Prevention Efforts**

The Regional and Government Development Guards and Safeguards Team or abbreviated as TP4D is an institution established by the Prosecutor's Office of the Republic of Indonesia, based on the President's Instruction Number 7 of 2015 concerning the 2015 Corruption Prevention and Eradication Action, which among other things is intended to increase corruption government agencies that need to be supported and implemented in a planned and serious manner, so that corruption prevention activities carried out by the Republic of Indonesia Prosecutor's Office can take place effectively and optimally.

Three components in the Government and Development Guards and Safeguards Team (TP4): Central TP4 based in the Indonesian Attorney General's Office, High Prosecutor's TP4D located at the Provincial level, and the Attorney General's TP4D located in each Regency / City area. Specifically the management of TP4D at the District level is chaired by the Head of the Kejari Intelligence Office, the Deputy Chairperson is held by the Head of the Regional Office of Kejari, the Secretary is held by the Prosecutor in the PIDSUS Division, and there are 3 members who are filled with Prosecutors in Intelligence, Army and PIDSUS.

TP4D's main tasks and functions cover 6 main things, namely: guarding, securing and supporting the success of governance and development through preventive / preventive and persuasive efforts at both the central and regional levels in accordance with their respective jurisdictions; provide legal information within government agencies, BUMN, BUMD and other parties related to material about planning, auction, implementation of work, licensing, procurement of goods and services, orderly administration and orderly management of state finances; can provide legal assistance in each stage of the development program from the beginning to the end; coordinate with government internal control apparatus to prevent irregularities that have the potential to hinder, frustrate and cause losses to state finances; jointly conduct monitoring and evaluation of work and development programs; and implementing repressive law enforcement when sufficient initial evidence is found after coordination with the government internal control apparatus regarding unlawful acts, misuse of authority and / or other actions which results in losses to state finances. TP4D's working mechanism includes

1. The main aspects of escort and security by TP4D are legal aspects in the form of:
  - a. legal information
  - b. legal counseling.
  - c. legal assistance through
    - 1). Legal discussion; and
    - 2). Legal opinion
      - a) Monitoring.
      - b) Giving info
      - c) Problem analysis
2. Non-Legal Aspects in the object of TP4D escort activities still require expert consideration in accordance with the competencies needed by the job.
3. If deviations are found both originating from internal and external findings, in the form of public complaints, then the law enforcement measures continue to prioritize the principle of ultimum remedium. This means prioritizing administrative steps in coordination with APIP or other oversight elements.
4. TP4D is passive based on requests from government / village agencies. The Attorney General's Office as the leading sector of TP4D has the right to approve the application or not to approve it after getting the explanation from the applicant team.
5. TP4D funding can come from the RI Prosecutor's Office budget and / or come from the APBD / APBDesa through supervision budget allocation. Although without the regional government budget, TP4D is still obliged to provide assistance if requested by the local / village government.
6. Legal products from TP4D are legal opinions both incidentally and ongoing legal assistance at the request of local / village government agencies.

The presence of TP4D was positively welcomed by the Semarang District Government, because through this institution it became a bridge in answering doubts and worries of apparatus at both the District and Village levels in dealing with a problem. The preventive aspect is the initial key in dealing with a problem, so that the apparatus is not directly confronted with the right or wrong, but there is guidance and direction for the implementation mechanism in accordance with the rules (Sumarjito and Mindarto, 2019).

TP4D is still placed according to the portion of authority and competence, namely legal handling. For this reason the aspects of duties and functions are only in the form of legal information, legal counseling, legal assistance through legal discussions and legal opinions, to law enforcement. When in contact with competencies other than legal competence, TP4D can involve other agencies

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or parties that have relevant competencies. This space must also be maximized, so that the parties are not forced to be superior and inferior.

The Semarang District Government took the opportunity to escort TP4D through a process of coordination and consultation with the State Prosecutor's Office as the implementer of the TP4D in the area. One concrete manifestation is how the Regional Government was able to deliver the functions and roles of TP4D to enter as well as guarding the existing budget of the Village. The concrete manifestation in the field that must be taken is by submitting a request from the Village Head to TP4D to assist in the implementation of development in the Village. The Semarang Regency Government has delivered not only one or two villages, but overall (208 villages) have participated in escorting TP4D.

The role of TP4D in bridging complaints / reporting / cans that go to the Prosecutor's Office, especially those related to the use of funds in the village. In this context TP4D will work professionally, namely by conducting data / information extraction and clarification to the Village Government, if it turns out that there is a lack of administrative aspects then the Village Government is directed to fulfill its administrative aspects only, but if there is a field of irregularities, the TP4D coordinates with APIP to conduct an audit. The results of the audit were subsequently a further corridor for the Village Government to follow up. In escorting and mentoring TP4D in Semarang Regency, there were 2 main problems, namely: the limited TP4D personnel, and the limited TP4D Activity budget. Regarding the above, several strategies undertaken by the Regional Government in an effort to overcome them are: strengthening the role of TP4D and APIP, and conducting budgeting to support TP4D activities (Sumarjito, 2019).

### 3. The Strategy of the Semarang District Government to Overcome the Barriers to Preventive Efforts Against Corruption in the Management of Village Budget

In an effort to prevent Corruption Crime (Tipikor) in the management of the Village Budget it is often faced with problems within the Village Government, among others: low levels of devotion, low ethics and integrity, selfish behavior, and low professionalism (Sumarjito, 2019). While the issues are external (Sumarjito, Inspector of Semarang and Mindarto District, Acting Head of Semarang Community and Village Empowerment Service, Interview), among others: first, government administration system factors, including the existence of overlapping regulations, sectoral egoism and institutional, limited internal supervision, limited HR management development. Second, cultural factors include the existence of a culture of "tired money / facilitation money" as an additional income for the apparatus, an attitude of reluctance, and a shift in social and economic value (Sumarjito, 2019).

There are several strategies that can be carried out by the Local Government / Village Government in suppressing the occurrence of corruption in the management of APBDesa, which include: strengthening the APIP institution, monitoring planning, implementation and accountability, and disclosing the APBDesa information, and improving the village apparatus HR.

## D. CONCLUSION

1. Semarang Regency consists of 19 Subdistricts, 208 Villages, and 27 Sub-Districts, geographically very strategic, because it is located between the triangular connecting lines of the development centers of the Yogyakarta, Solo, and Semarang (Joglosemar) regions and becomes the regional development capital. The normative jurisdiction of the Village Budget is regulated in Law No. 6 of 2014 concerning village PP No. 43 of 2014 concerning Implementing Regulations Law No. 6 of 2014 concerning the Village, Permendagri No. 114 of 2014 concerning Village Development Guidelines. The parties involved in planning, implementing and monitoring the Village Budget in Semarang Regency are: Village Governments (Village Heads and Village Devices), BPD (Village Consultative Bodies), Citizens' Representatives (Community Leaders, Women Elements, Poor Elements, Community Organizations), Regents / Camat. The impact of implementing optimal planning, implementation and monitoring will bring results to 4 main things in the Village, namely: Participation, Transparency, Accountability, Orderliness and Budget Discipline.
2. TP4D was formed based on the Presidential Instruction of the Republic of Indonesia Number 7 of 2015 concerning Action for the Prevention and Eradication of Corruption in 2015, intended to increase efforts to prevent corruption in government agencies. The TP4D Principles include: guarding, securing and supporting the success of governance and development; provide legal information within government agencies, BUMN, BUMD and other parties for orderly administration in the management of state finances; provide legal assistance; coordinate with the government internal control apparatus to prevent irregularities that could cause losses to state finances; carry out money of work and development programs; carry out law enforcement after coordinating with the government internal control apparatus for acts against the law and misuse of authority which results in losses to state finances. TP4D legal products are legal opinions both incidentally and ongoing legal assistance at the request of local / village government agencies. The presence of TP4D was positively welcomed by the Semarang District Government, because through this institution it became a bridge in answering doubts and concerns about the apparatus at the District and Village levels related to the implementation of the Village Budget. The Semarang District Government has taken the opportunity to escort TP4D through a process of coordination and consultation with the District Attorney General's Office as the executor of the TP4D in the area. One concrete manifestation is how the Regional Government was able to deliver the functions and roles

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of TP4D to enter as well as guarding the existing budget of the Village. In escorting and mentoring TP4D in Semarang Regency, the main problem was: the limited TP4D personnel, the limited budget for TP4D activities had an effect on optimizing its implementation. Related to this, the strategy carried out by the Semarang District Government was: strengthening the role of TP4D and APIP, budgeting to support TP4D activities, and the results of evaluation and monitoring conducted by TP4D as guidance material for all Village Governments in Semarang Regency.

3. In the effort to prevent Corruption Crime (Tipikor) in managing APBDesa often faced with internal problems of the Village Government, among others: low levels of devotion, low ethics and integrity, egoistic behavior, low professionalism. While those related to external problems, among others: the first factor is the government administration system, in the form of: overlapping regulations, sectoral and institutional selfishness, limited internal supervision, limited human resource management development. The second is related to cultural factors, among others: the existence of a culture of "tired money / facilitation money" as an additional income for the apparatus, an attitude of reluctance, and a shift in social and economic values. The strategy that has been carried out by the Semarang District Government and the Village Government in suppressing the occurrence of corruption in APBDesa management, namely, among others: strengthening the Government Internal Supervisory Apparatus (APIP) institutions, monitoring planning, implementation and accountability, conducting APBDesa information disclosure, and increasing HR Village Apparatus

### E. SUGGESTIONS

1. The results of institutional coordination between the Semarang District Government and TP4D related to efforts to prevent the Corruption Crime in the management of the Village Financial Fund (APBDesa) that have been running well, can be used as a model for the Regional Government and other Village Governments, so that Criminal Acts Corruption can really be removed from the face of Indonesia.
2. Regarding the lack of TP4D operational budget in coordinating institutions with the Regional Government within the framework of efforts to prevent Corruption Crime, it is necessary to think about a solution together as long as it does not create a mode of criminal corruption.
3. It is necessary to increase the Human Resources of the Village Government Apparatus in implementing the Village Budget, either through advanced formal education, courses, workshops and other Bintek related to Tupoksi, so as to minimize the occurrence of Corruption Crimes

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