RINGKASAN

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Peran Kepolisian Dalam Penerapan Prinsip *Good Governance* Untuk Mencegah Tindak Pidana Korupsi Dalam Pengelolaan Dana Desa (Studi Penelitian di Polres Aceh Tengah)
(Dr. Zul Akli, S.H., M.H. dan Hidayat, S.H., M.H.)

Berdasarkan Undang-Undang Nomor 6 Tahun 2014 tentang Desa, Undang-Undang Nomor 20 Tahun 2001 tentang Pemberantasan Tindak Pidana Korupsi, serta Undang-Undang Nomor 2 Tahun 2002 tentang Kepolisian, aparat kepolisian memiliki kewajiban untuk mencegah dan menindak berbagai bentuk penyimpangan dalam rangka mewujudkan kesejahteraan masyarakat. Namun, di Kabupaten Aceh Tengah masih terdapat lima desa yang belum menerapkan prinsip tata kelola keuangan secara optimal, yang terlihat dari meningkatnya laporan penyalahgunaan dana desa ke Polres Aceh Tengah. Penelitian ini bertujuan untuk mengetahui dan menganalisis peran serta hambatan dan upaya Polres Aceh Tengah dalam menerapkan prinsip *good governance* guna mencegah dan mengatasi tindak pidana korupsi dalam pengelolaan dana desa di Kabupaten Aceh Tengah.

Penelitian ini menggunakan pendekatan yuridis empiris yang berlokasi di Polres Aceh Tengah. Data diperoleh melalui wawancara terhadap aparat kepolisian, aparatur desa, Aparat Pengawas Internal Pemerintah (APIP), pelapor, dan Lembaga Swadaya Masyarakat (LSM). Data dianalisis melalui tahap pengumpulan, reduksi, penyajian, dan penarikan kesimpulan.

Hasil penelitian ini menunjukkan bahwa peran Polres Aceh Tengah dalam penerapan prinsip *good governance* untuk mencegah tindak pidana korupsi dalam pengelolaan dana desa di kabupaten aceh tengah tercermin melalui langkah-langkah yang mengedepankan fungsi penyelidikan, penyidikan, edukasi hukum, serta pengawasan terhadap penggunaan dana desa secara menyeluruh dan sistematis. Kepolisian juga mengedepankan upaya preemtif dan preventif melalui sinergi dengan Aparat Pengawas Internal Pemerintah (APIP), Lembaga Swadaya Masyarakat (LSM), serta keterlibatan aktif masyarakat desa. Hambatan Polres Aceh Tengah untuk mencegah dan mengatasi tindak pidana korupsi dalam pengelolaan dana desa di Kabupaten Aceh Tengah antara lain adalah keterbatasan jumlah penyidik khusus tindak pidana korupsi, minimnya alat bukti permulaan, kurangnya harmonisasi prosedural antara Aparat Pengawasan Intern Pemerintah (APIP) dan kepolisian, serta ketiadaan perlindungan hukum yang memadai bagi pelapor dugaan korupsi. Namun demikian, Polres Aceh Tengah telah melaksanakan berbagai upaya, seperti penguatan edukasi hukum kepada perangkat desa, pembentukan posko pengaduan masyarakat, pemetaan wilayah rawan penyimpangan.

Disarankan agar Polres Aceh Tengah membentuk Unit Monitoring Transparansi Desa (UMTD) yang melibatkan masyarakat dan memperkuat kapasitas penyidik Tipikor, guna memastikan pengawasan dana desa bebas dari intimidasi.

Kata Kunci : Kepolisian, *Good Governance*, Tindak Pidana Korupsi, Dana Desa.

SUMMARY

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The Role of the Police in Implementing Good Governance Principles to Prevent Corruption in Village Fund Management (A Case Study at the Central Aceh Police Department)
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Based on Law Number 6 of 2014 concerning Villages, Law Number 31 of 1999 in conjunction with Law Number 20 of 2001 concerning the Eradication of Corruption, as well as Law Number 2 of 2002 concerning the Police, the police are obliged to prevent and take action against all forms of irregularities in order to achieve public welfare. However, in Central Aceh Regency, there are still five villages that have not optimally implemented the principles of financial governance, as evidenced by the increasing number of reports of village fund misuse submitted to the Central Aceh Police. This study aims to examine and analyze the role, challenges, and efforts of the Central Aceh Police in implementing good governance principles to prevent and address corruption in the management of village funds in Central Aceh Regency.

Using a juridical-empirical approach, this research was conducted at the Central Aceh Police Department. Data were collected through interviews with police officers, village officials, APIP (Government Internal Supervisory Apparatus), whistleblowers, and NGOs. The data analysis process included data collection, reduction, presentation, and conclusion drawing.

The results of this study indicate that the role of the Central Aceh District Police (Polres Aceh Tengah) in applying good governance principles to prevent corruption in village fund management is reflected through measures that emphasize investigation, prosecution, legal education, and comprehensive and systematic oversight of village fund utilization. The police also prioritize preemptive and preventive efforts through synergy with the Government Internal Supervisory Apparatus (APIP), non-governmental organizations (NGOs), and the active involvement of village communities. The challenges faced by Polres Aceh Tengah in preventing and addressing corruption in village fund management include the limited number of specialized anti-corruption investigators, lack of sufficient preliminary evidence, poor procedural harmonization between APIP and the police, and the absence of adequate legal protection for whistleblowers. Nevertheless, Polres Aceh Tengah has undertaken various solution-oriented measures, such as strengthening legal education for village officials, establishing public complaint posts, mapping areas vulnerable to misuse, and fostering cross-sectoral synergy with APIP, the Inspectorate, and NGOs.

Based on the findings, it is recommended that the Central Aceh Police establish a Village Transparency Monitoring Unit (UMTD) involving various community elements and strengthen the capacity of corruption investigators to ensure village fund oversight remains free from intimidation.

Keywords**: **Police, Good Governance, Corruption, Village Funds.