

*Article*

## Can Islamic Law Mitigate Corruption? :A Maqāṣid-Based Critique of Village Governance in Indonesia

Agung Nugroho Reformis Santono<sup>1</sup>, Luqman Hakim <sup>2</sup>, Anfasa Naufal Reza Irsali<sup>3</sup>

<sup>1</sup> Universitas PTIQ, Jakarta, Indonesia;  
email : agungnugrohors@mhs.ptiq.ac.id

<sup>2</sup> Universitas Islam Negeri (UIN) Sunan Ampel, Surabaya, Indonesia;  
email : uinsaluqmanhakim@gmail.com

<sup>3</sup> Universitas Islam Negeri (UIN) Maulana Malik Ibrahim, Malang, Indonesia; email : 240106310003@student.uin-malang.ac.id

### Abstract

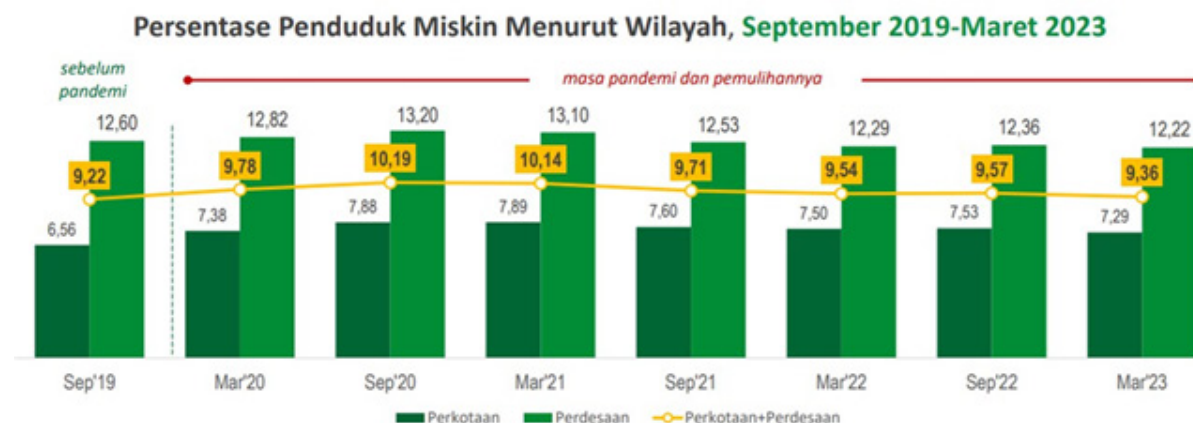
Law No. 3 of 2024 Concerning Villages is introduced as a strategic policy to strengthen village self-reliance, yet its implementation faces persistent challenges from structural poverty and corruption that hinder development. This article evaluates how the *maqāṣid al-sharī'ah* approach can be utilized to assess the effectiveness of this law in alleviating poverty and mitigating corruption in rural areas. This research employs a qualitative method with a text analysis approach to the law's articles, complemented by a review of secondary data from government reports and relevant academic studies. The analysis reveals that the Village Law holds substantial potential to fulfill *maqāṣid al-sharī'ah*, particularly in safeguarding wealth (*ḥifẓ al-māl*) and life (*ḥifẓ al-nafs*), through transparent village financial management and enhanced community capacity. However, weaknesses in supervision and policy implementation remain significant obstacles to combating corruption. Therefore, more consistent implementation efforts aligned with *maqāṣid al-sharī'ah* principles are crucial to ensure sustainable, just, and prosperous village development. This study ultimately proposes the concepts of *maqāṣid qāryah* (at the level of *maqāṣid al-khāshāh*) and *maqāṣid as-siyasatul qāryah* (at the level of *maqāṣid juz'iyah*) as a robust conceptual framework for addressing poverty and mitigating corruption in these areas.

### Keyword

Corruption prevention, *maqāṣid al-sharī'ah*, poverty alleviation, Village Law

## Introduction

The discourse on rural development in Indonesia plays a strategic role in encouraging equal distribution of national welfare, especially in rural areas which are often pockets of poverty (Agustina and Yahya, 2022). Research data revealed by the Central Statistics Agency (BPS) shows that although the depth and severity of poverty is declining, by 2023, 10 percent of the rural population will still live below the poverty line as shown in figure 1 (Badan Pusat statistik, 2023). The percentage of poverty data is more directed at the level of welfare, especially related to the education and unemployment aspects of the village populations (Anggraeni, 2022). This fact illustrates that despite the government allocating more than 600 trillion rupiah in village funds since 2015, the impact on increasing welfare has not been significant (Shahmi, 2024). According to Sutoro Eko, a village governance expert in media, the management of village funds is often hampered by the minimal capacity of the local bureaucracy and weak supervision, so that most of the funds do not reach the expected goal (Desapedia, 2024). Instead of managing funds, the government inserts a neoliberal government monopoly that prioritizes economic growth over human development for welfare (Sahdan, Pradhanawati, Yuwono, and Yunanto, 2024) even though the government is only one competitor of economic activity apart from business actors and society (Ferguson 2020a). This issue is highly dilemmatic; the village fund policy has not been fully able to resolve the fundamental problems in rural areas or has even become a monopoly tool for political elites to increase their seats in society.



Source: The Central Statistics Agency (2023)

**Figure 1. Poverty Data in Indonesia September 2019 - March 2023**

In addition, the phenomenon of village fund corruption is a worrying paradox in efforts to empower village communities (Senator, 2023). Transparency International Indonesia notes that corruption involving village heads and local officials continues to rise, with 187 cases detected in 2023 as shown in figure 2 (Watch, 2024). This case reflects a weak monitoring system and lack of transparency in village governance (Rifai, Kamaluddin, and Hidayat, 2024). A strict monitoring system and transparency are

useful for reducing the potential for bribery and defensive corruption (Di Giorno, Dileo, and Busato, 2024). Constitutional law expert, Refly Harun, said that without systemic reform, corruption will continue to be a major obstacle to village development (Dahoklory, 2023). Moreover, the discovery of cases of village funds that were not distributed properly, in this case, raises great suspicion about the credibility and ability of village officials to manage village funds (Radeana, Leniwati, Juanda, and Haryanti, 2024). Thus, improving governance that is more transparent and accountable is an urgent need to eradicate corrupt practices in rural areas.



*Source: Indonesian Corruption Watch (2023)*

**Figure 2. Number of corruption cases in Indonesia in various sectors**

On the other hand, the enactment of Law Number 6 of 2014 concerning Villages was initially designed to increase village independence through decentralization and village autonomy (Negara, 2014) the requirements for the functionalities of such libraries are enormous. Finding the optimal structural design (i.e. of a cold plate. However, in its application, village officials are less able to understand the Village Law (Bakar, 2013). Thus, the practice is not in sync between the documents formulated in the form of development planning and the standard provisions of the Village Law (Hermanto, Manzilati, Ghazali, and Ismail, 2021). Thus, Sutoro Eko said that this law has provided a legal basis for village financial management and development, but its implementation is often hampered by minimal managerial capacity at the village level (Eko, 2015). Another study confirmed that a weak reporting and monitoring system is a loophole for misuse of village budgets (Setiawan and Nurkhin, 2024). Abdul Kadir underlined that there are four aspects that cause the failure of village autonomy, namely weak regulations, overlapping institutions, village dependence on the budget, and low competence of rural communities and civil society in overseeing the implementation of autonomy (Kadir, Zuada, and Idris, 2021). The researcher's assumption is that there is a issue with the fourth aspect related to the failure of village autonomy, considering that the implied article in the Village Law also carries the requirement for officials with low

education “Secondary School, not Higher Education” (Indonesia, 2024). Therefore, it can be concluded that there are indications of misalignment and gaps between policy design and implementation in the field.

In response to these challenges, the government revised the Village Law through Law No. 3 of 2024 to bring several important changes (Argawati, 2024), including extending the term of office of village heads and strengthening financial oversight mechanisms (Indonesia, 2024). Recent literature from the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration states that these changes aim to create stability in village leadership and improve budget management (Ria, 2023). In addition, Village Law No. 6 of 2014 only provides limited legal certainty for the normative rights of village communities, so that revisions are needed to add articles to ensure more comprehensive legal protection and regular supervision (Hudaya and Triadi, 2024). However, experts warn that without bureaucratic cultural reform and increasing the capacity of human resources (HR) at the village level, these changes may not be effective enough (Dahoklory, 2023). Even in the global arena, bureaucratic reform and increasing HR have been proven to be successful in providing progress in the context of transparency and publicity of regional budgets (Barida, Demydenko, Nakonechna, Tretiak, and Miedviedkova, 2024). As a step, the revision of the law must be accompanied by other supporting steps. For example, inserting morality within individuals as a bulwark against negative influences or reducing opportunities for misappropriation of village funds (Suryandari, 2024).

This research aims to address these shortcomings by providing analytical contributions and conceptual frameworks that synthesize the implementation of the revised Village Law through the *maqāṣid al-sharī'ah* approach. In general, this research aims to evaluate how the revision of Law Number 3 of 2024 can alleviate poverty and eradicate corruption in rural areas. Specifically, this article wants to answer the question: How can the *maqāṣid al-sharī'ah*-based approach increase the effectiveness of the revision of the Village Law in achieving development goals? This question will be answered through an analysis based on normative theory and empirical data. Furthermore, this research is expected to provide a strategic contribution to stakeholders in formulating village policies based on the principles of justice and social welfare. At least, the researcher hopes that this research can brainwash corruptors and their consciences starting from the lower level of government, namely the village apparatus unit.

Based on the initial analysis, the *maqāṣid al-sharī'ah* approach offers a relevant framework to address the issue of village management. The researcher considers that the *maqāṣid al-sharī'ah* approach is in line with the SDGs indicators that emphasize sustainable life in society (*maslahah al-ummah*) (E. Mulya Syamsul, 2021). Therefore, the researcher argues that principles such as protection of property (*hifẓ al-māl*) and community welfare (*jalb al-maṣāliḥ*) can be a guide in creating transparent and accountable governance. Then, the researcher's argument in the context

of the revision of the Village Law, if supported by a strong monitoring system and education (*maqāṣid principles*) for village officials, will have the potential to increase the effectiveness of village fund management. This argument is based on the fact that the *maqāṣid al-sharī'ah* approach is in line with the restorative justice approach (restorative justice concept) offered by Habibullah in preventing corruption and optimizing village development (Habibullah, Muti, and Sugiarsih, 2024). As a preliminary answer to the research question, the revision of the Village Law combined with the values of *maqāṣid al-sharī'ah* can be an initial step in overcoming the challenges of poverty and corruption in rural areas. This discussion will be further elaborated with a focus on how these principles can be operationalized within the context of village policy implementation in Indonesia.

## Methods

This research uses a qualitative-descriptive approach with the theoretical framework of *Maqāṣid al-sharī'ah* as developed by Ahmad ar-Raisuni. Primary data was obtained through a study of official documents of Law Number 3 of 2024 and regulations related to the document. Meanwhile, secondary data was taken from academic literature, reports from independent institutions such as the Central Statistics Agency (BPS) (Badan Pusat Statistik, 2024), Indonesian Corruption Watch (Watch, 2024), and relevant journal articles. This study aims to reveal how the revision of the Village Law reflects the principles of *maqāṣid al-sharī'ah*, especially in the context of poverty alleviation (*jalb al-maṣāliḥ*) and property protection (*ḥifẓ al-māl*).

The data was analyzed using critical discourse analysis methods to interpret the text and examine the contents of the law. This analysis was used to systematically reveal the form of the law and its relationship between elements in the social process, in this case poverty alleviation and cases of village fund corruption (Ratnaningsih, 2019). Then, the interpretation of the text in the articles was criticized based on the framework of al-Ḍarūriyyāt al-Khamsah: protection of religion (*ḥifẓ al-dīn*), soul (*ḥifẓ al-nafs*), reason (*ḥifẓ al-'aql*), descendants (*ḥifẓ al-nasl*), and property (*ḥifẓ al-māl*). This method allows researchers to evaluate how the elements in the law contribute to poverty alleviation and corruption prevention. The results of the analysis will be reflected on the challenges of implementation in the field, taking into account the cultural and social context of rural areas in Indonesia.

## Results and Discussions

### *The Urgency of the Maqāṣid al-sharī'ah Paradigm as a Conceptual Framework in the Implementation of the Village Law*

As an initial step, the researcher tries to present the findings of several important points of the Village Law in order to adjust village policies to legal dynamics, strengthen autonomy, and improve the welfare of village communities. There are 6 points that will be the main points of the discussion analysis, namely: first, articles 2 and 4 (village position). In this article, the



wording recognize the village as a government entity with original rights and the village is responsible for preserving customs and culture, as well as advancing development based on local uniqueness. Second, is about the articles 72 and 72A (village finance). This article states that village income sources include business results, grants, regional transfers and others. Then, village funds are allocated at least 10% of the DAU (General Budget Fund) of the Regency/City which is focused on development, improving welfare and opening up employment opportunities. Third, articles 78 and 79 (village development). The article states that village development must be directed at meeting basic needs, overcoming poverty, and developing local potential and village planning must be carried out in a participatory manner through deliberation with village residents. Fourth, articles 26 and 39 (village head and term of office). The most controversial article that has caused several recent conflicts, namely the term of office of the village head which has been extended to 8 years with a maximum of two terms and the village head is required to manage village funds and assets transparently, free from corruption, and accountability. Fifth, article 86 (village information system). This article reduces the obligation of the village to use an information system as a publication of village development data and access to information for the community. Sixth, article 26 (4) (prevention of corruption). As is known, this article is an important point because of the researcher's concern, namely regarding village governance which must be fulfilled regarding the principles of transparency, accountability, and freedom from corruption. Of these six points, the researcher only analyzed several points based on their relationship to the basic principles of *maqāṣid al-sharī'ah*. The results of the analysis can be presented in the following table.

**Table 1. Framework for analyzing points of Law Number 3 Year 2024**

No	Article	Aspects
1	2 and 4	Village Position
2	72 and 72A	Village Finance
3	78 and 79	Village Development
4	26 and 39	Village Head and Term of Office
5	86	Information System
6	26 (4)	Corruption Prevention

Source: Sekretariat Negara (2024), Processed by The Author

It is clear that Law Number 3 of 2024 places poverty alleviation in rural areas as a top priority by focusing the use of village funds on basic community needs such as education, health, and infrastructure as stated in Article 72 A (Indonesia, 2024). The government's steps are very relevant to the principle of *maqāṣid al-sharī'ah*, especially the aspect of life protection (*hifẓ al-nafs*), which aims to ensure that the essential needs of the community are met (Dahlan, Bustami, Makmur, and Mas'ulah, 2021). As stated by Ahmad ar-Raisuni, *maqāṣid al-sharī'ah* functions as the main guide in public policy,

which guarantees human welfare holistically (Ar-Raisuni, 2016, pp. 17–23). However, the implementation of this policy still faces the challenge of uneven distribution of funds, especially in remote areas, so that the potential for poverty reduction has not been fully realized (Khoirunnurrofik, Yusuf Reza Kurniawan, 2021). As in the cases that occurred in the province of Bali (Wati and Yasa, 2024), East Seram Regency, Sulawesi (La Madjid, 2024), and Gunung Mas Regency, Kalimantan (Liani and Takari, 2024). The practical implementation of regulations often faces complexities not reflected in their drafting. In this context, the *maqāṣid al-sharī'ah* approach is applied, particularly guided by the principle of *dar'u al-mafāsīd muqaddamun 'alā jalbi al-maṣālih* (averting harm takes precedence over achieving benefits).

In the context of village fund governance, the principle of *maqāṣid al-sharī'ah*, especially protection of assets (*hifẓ al-māl*), is an important basis for preventing corruption through a transparent management system (Rupilele and Lahallo, 2024). Moreover, new technologies in finance are increasingly evolving and free from compliance with *sharī'ah* law, *maqāṣid* approaches this polemic in order to take advantage of digitalization or make it *sharī'ah-compliant* (Syed Nazim Ali, 2024). Article 86 of this Law emphasizes the implementation of a village information system to increase community participation in overseeing the management of village funds (Indonesia, 2024). However, once again the low level of technological literacy among village officials and the community is a major obstacle, opening up opportunities for corrupt practice (Eddy Hermawan Hasudungan Panjaitan, 2024). In fact, various literacy programs and information system development have been carried out (Chalik, Alex Abdu, 2022). According to Al-Farabi, good governance must be based on the principles of justice and active participation (Sa'adi, Hasan, Umar, and Khasyi'in, 2024), as *maqāṣid* requires protection of public assets so that they are not misused (Herlindah, Herlindah, Moh Anas Kholish, 2022). Likewise, Jasser Auda said that *hifẓ al-māl* is not only interpreted as an effort to protect property from interference from other people, but holistically, namely as the general right of individuals and community groups to obtain property in a way that is considered correct according to the *sharī'ah* (*halal*) (Mohammad Iqbal, 2024). Therefore, the role of active participation of all components of society is very important to support this management system.

Community participation in the context of village development planning is also in line with the *maqāṣid al-sharī'ah*, especially the principles of social justice and empowerment (*taqwiyat al-mujtama'*) (Achmad Bashori, Umami, and Wahid, 2024). Article 4 of this law emphasizes the importance of community involvement in the process, so that village development policies can reflect local needs (Indonesia, 2024). However, without adequate education and training, village communities are often unable to optimally utilize this right to participate (Sulsalmin Moita, Adrian Tawai, Ambo Wonua Terimana, Iwan P., 2021). They prefer to be indifferent and take it for granted rather than engage in the complex process of shaping village development policies (Rega and Gimbut, 2022). Indeed, recent research

says that transparency in decision-making, trust in public institutions, accessibility of information, and citizen awareness of their rights and obligations play a very important role in their level of participation (Trung, 2024). Thus, the level of community involvement can be measured by their satisfaction with public policy. Ahmad ar-Raisuni argues that the *maqāṣid al-sharī'ah* provides a normative framework that ensures that communities are not only beneficiaries, but also actors in development (Ar-Raisuni, 2016). *Maqāṣid al-sharī'ah* here plays a role in encouraging the community to actively participate in village development with the principles of (*shura*) deliberation and (*al-mas'ūliyyah al-ijtimā'iyah*) social responsibility as its manifestation.

Strengthening the village economy through Village-Owned Enterprises (BUM Desa) is also inseparable from one of the main focuses of the analysis. As regulated in Article 87 A, this policy aims to create jobs and reduce dependence on government funds (Indonesia, 2024). Village independence is measured by their level of productivity in managing their village business assets (Umar Sholahudin, 2022). However, apart from villages that have been productive, there are still many villages that do not have a progressive level of independence (Dewi Anjarsari, Intan Ratna, 2024). Often the APBD becomes one of the alternatives so that the creation of jobs that is the government's ideal does not seem to be realized properly (Wahyuni, Fitri, 2024). The *Maqāṣid al-sharī'ah* paradigm plays a role in this policy, promoting the principle of protecting lives (*hifẓ al-nafs*) and property (*hifẓ al-māl*) by ensuring the sustainability of the community's economy (Mustaqim, 2023). However, the disparity in capacity between villages above is a significant challenge (Meilandi, I., Kolopaking, L. M., Lubis, 2022). Ibn Khaldun emphasized that economic development must be supported by efforts to strengthen local capacity so that disparities can be minimized (Tahir and Nori, 2023), in line with *maqāṣid al-sharī'ah* which emphasizes balance and justice (Abdul Rahman, Mohamad, and Abdul Azzis, 2022). This principle can be an element of measuring multidimensional poverty in the rural context and strengthening local capacity from economic disparities.

The entire substance of the revision of Law Number 3 of 2024 as referred to above has reflected a strong foundation of *maqāṣid al-sharī'ah* in the context of poverty alleviation and eradicating corruption in rural areas. The implementation of this policy requires synergy between the central and regional governments and strengthening the capacity of village officials (Handraini, Frinald, and Magriasti, 2024). This collaboration is very possible to eradicate poverty and crack down on corruptors in rural areas, especially with the active involvement of the community (Krisno, 2024). Ahmad ar-Raisuni stated that *maqāṣid al-sharī'ah* must be a dynamic and flexible paradigm to answer contextual challenges (Ar-Raisuni, 2016), including in village development. Therefore, by integrating the principles of *maqāṣid al-sharī'ah* into the implementation framework, this policy can be more responsive to the needs of rural communities (Mogues and Erman, 2020). Not only that, but it is also expected to ensure the achievement of the



main objectives of poverty alleviation and community empowerment. As a conclusion of the researcher's analysis, the *maqāṣid al-sharī'ah* paradigm is very much needed as a preventive and repressive action based on *sharī'ah* for the development of modern society civilization. This paradigm is actualized in the conceptual framework of the Implementation of the Village Law not as a legal limitation but as a companion to normative law.

### ***Construction of Anti-Corruption Mechanism Based on Maqāṣid al-sharī'ah Values in Village Fund Governance***

The conceptual framework for developing an anti-corruption mechanism rooted in *maqāṣid al-sharī'ah* values within village governance begins with Article 72A of the relevant legislation, which states that "*the use of village funds must be allocated according to the basic needs of the community*" (Indonesia, 2024). Efforts to establish an anti-corruption governance framework for village funds can be reinforced through the integration of *maqāṣid al-sharī'ah* principles, both from classical and contemporary perspectives. According to the classical view of Imam al-Shāṭibī, *maqāṣid* are structured into three levels of necessity: *ḍarūriyyāt* (essentials), *ḥājiyyāt* (complementary needs), and *taḥsīniyyāt* (enhancements), all aiming to preserve the five universal objectives (*al-kullīyyāt al-khamsah*): religion (*al-dīn*), life (*al-nafs*), intellect (*al-'aql*), progeny (*al-nasl*), and wealth (*al-māl*) (al-Shāṭibī, 2006). Within the anti-corruption framework, the principle of *ḥifẓ al-māl* (preservation of wealth) plays a central role. The proper distribution of village funds, especially towards the impoverished and for essential infrastructure is a form of safeguarding public resources from misuse, ensuring equitable realization of communal benefit.

Previous studies have shown that equitable distribution is a key factor in preventing corruption (Mukhsin, Riswandi, Farlian, and Faiziah, 2023). For instance, encouraging targeted allocations for regional health surveys funded by the government or international aid can reduce inequality (Klein, Bryer, and Harkins-Schwarz, 2023) combined with Census data. Survey sample consists of the lowest, highest, and near highest ranked counties in the County Health Rankings and Roadmaps for Pennsylvania. Methods: Socio-economic status (SES). Nevertheless, achieving equity in remote areas remains a persistent challenge (Handoko, Viqri, Yulius, and Ummah, 2024). From the perspective of the Qur'an, the concept of "*ummah*" describes a society bound by a common goal (Sulni, 2024), as mentioned in QS. Al-Baqarah (2): 143: "*wa kadzālika ja'alnākum ummatan wasaṭan litakūnū syuhadā'a 'alan-nāsi wa yakūnar-rasūlu 'alaikum syahīdā...*" Ibn Kathir interprets it as the muslim community (muslim people), a certain group or generation, a people who follow a certain prophet, a people in the context of goodness and leadership, the previous and future people, religion, and monotheism (Ad-Damasyqiy, 1999). This concept supports social progress through solidarity and cooperation, manifested in real actions such as supporting the needy, participating in social initiatives, advancing education, and upholding justice in all aspects of life (Salahudin, At-Thoriq, and Saputra,

2024). By upholding the values of brotherhood, justice, and cooperation, a community united by shared values can foster a more prosperous and holistic society. Thus, it is imperative for the government to adopt a needs-based allocation model to achieve a more equitable distribution of village funds (Patel and Lucey, 2024) namely Peace, Justice and Strong Institutions, one key underexplored area of inclusion relates to the means of ensuring access to justice through the equitable governance of scarce resources, and mechanisms to promote equal and structural access to opportunities across society. This research sets out to answer the following questions across three case studies: (1. Further, policymakers are advised to integrate a local-needs-based approach in resource distribution to ensure social justice.

Furthermore, strengthening village information systems as a measure of transparency and accountability as outlined in Article 86 of the Village Law is also closely aligned with *maqāṣid al-sharī'ah*, especially in protecting both wealth (*ḥifẓ al-māl*) and life (*ḥifẓ al-naḥs*). When public funds are managed with openness and justice, the risk of corruption or abuse of authority is significantly reduced (Indonesia, 2024). This resonates with al-Shāṭibī's idea that the objective of Islamic law is to secure human welfare in both worldly and spiritual matters, achievable only when intellect, wealth, and life are protected from harm (Al- Syatibi, 2006). Rahmawati's research reveals that while technology can enhance accountability, low digital literacy among village officials remains a major obstacle (Rahmawati, Krisnawati, Nadzah, Widiyanti, and Utomo, 2024). Public access to information thus becomes a vital benchmark for village transparency and accountability. Moreover, open data publication can reduce public suspicion and facilitate systematic monitoring of village development projects.

In the context of the Qur'an, the principle of social justice is reflected in the term "*Inna Allāha ya'murukum an tu'addū al-amānāti ilā ahlihā wa idhā ḥakamtum bayna an-nāsi an taḥkumū bil-'adli...*" (QS. An-Nisa (4): 58). A principle that reminds us to manage the mandate fairly. Ibn Kathir interpreted that the mandate in question includes religious and worldly responsibilities, including carrying out obligations to Allah and humans in this context the responsibility of the government that has been entrusted to its people. Honesty in carrying out mandates and justice in decisions are traits that must be possessed by individuals and community leaders. He also emphasized that this verse regulates the principle of universal justice, which must be applied without discrimination (Ad-Damasyiqiy, 1999). Therefore, to improve supervision of village funds, the government needs to strengthen technology training for village officials as a step to increase transparency and accountability. Then as a further recommendation, the government needs to prepare a technology training program to increase the capacity of village fund managers as a means of increasing HR competency. In addition, the government is obliged to include moral aspects in how to use technology properly so that there is no misuse of technology in public services.

The third step is to encourage community participation in village development planning. As Article 4 emphasizes the importance of community participation in village development planning (Indonesia, 2024), which is in line with *maqāṣid al-sharī'ah* in the principle of social justice and empowerment (*taqwiyat al-mujtama'*) (Arif Sugitanata, Akmal Bashori, Afriadi Putra, Supriyadi, 2024). Riyanto's research shows that active community participation increases the effectiveness of development policies (Riyanto and Kovalenko, 2023). The impacts of community participation include improving the quality of development, local empowerment, and the legitimacy and support of development projects from the community (Fadhli and Annisa, 2024). Therefore, it is important to prioritize community participation as an important part of the socio-economic development mapping process (Komang et al., 2024). However, the lack of education and community understanding of the impact of their active involvement is an obstacle (Nadhifatur Rifdah and Kusdiwanggo, 2024). In addition, in this context the Qur'an mentions the term *musyawarah* "...*wa amruhum syūrā baynahum ....*" (QS. Asy-Syura 42: 38), which means teaching the importance of consultation in decision making. Ibn Katsir explained that deliberation is a basic method in decision-making that shows the importance of a democratic attitude and justice in managing common affairs (Ad-Damasyqi, 1999). Therefore, to overcome this obstacle, the government is advised to organize participatory training that increases the capacity of village communities in planning development. Researchers recommend that as an application form, participatory training based on deliberation values also needs to be introduced to strengthen community participation. It is hoped that the application of these values can attract the hearts of the community to actively contribute to village policy decision-making.

The next step in combating poverty involves strengthening the economic dimension of villages through Village-Owned Enterprises (BUMDes). Article 87A regulates the development of village economies through BUMDes, which can generate employment and reduce dependence on government funding (Indonesia, 2024). Over-reliance on state budgets can strain national finances, particularly when funds are spent on low-priority needs. For this reason, the government strongly supports the autonomous management of BUMDes, especially when it contributes to the village's financial independence. In such cases, the village can meet its budgetary needs through local enterprise revenues without depending on government allocations. This economic independence reinforces the welfare of the village community and is aligned with the goals of *maqāṣid al-sharī'ah*, specifically in protecting life (*ḥifẓ al-nafs*) and wealth (*ḥifẓ al-māl*) (Al- Syatibi, 2006).

Meanwhile, Jasser Auda's contemporary interpretation of *maqāṣid al-sharī'ah* broadens the traditional scope from merely protection to include development and human rights. Auda rejects the rigid hierarchy of classical *maqāṣid* and introduces a system based on interrelated hierarchy,

cognitive nature, and multidimensionality in legal reasoning (Auda, 2008). In the context of village fund governance, this perspective emphasizes a dynamic and participatory approach to addressing local needs, tailored to each village's sociological conditions. For example, strengthening BUMDes cannot be limited to capital provision; it must also consider managerial capacity, economic autonomy, and citizen engagement. This aligns with the principle of *taqwiyyat al-mujtama'* (community empowerment), which is central to Auda's modern interpretation of *maqāṣid*.

Auda also critiques legal systems that focus exclusively on textual interpretations without considering systemic, contextual, and participatory values. He argues that *maqāṣid* should not be understood as rigid or singular, but rather as holistic and integrative, reflecting the complexity of modern social realities (Zuhdi and Nasir, 2024). Therefore, community involvement in village planning, as stated in Article 4 of the Village Law, aligns with the contemporary *maqāṣid* framework based on cognitive openness and social justice. Such mechanisms not only strengthen social legitimacy but also expand the scope of *maṣlaḥah* horizontally, enhancing social solidarity and inclusive policymaking.

Accordingly, the application of *maqāṣid al-sharī'ah* in village fund management is not only normatively relevant but also practically effective in addressing corruption and development inequality. Integrating both classical (*al-Shāṭibī*) and contemporary (Auda) approaches creates a synthesis between preservation and transformation—between protective and developmental legal paradigms. From a classical standpoint, the principles of *ḥifẓ al-māl* and *ḥifẓ al-nafs* provide foundational guidelines for preventing misuse and ensuring equitable resource distribution (Al-Syatibi, 2006). From a contemporary view, Auda's emphasis on capacity building and social justice supports the development of fair, transparent, and globally competitive village governance (Auda, 2008; Maulidi, 2015).

On the other hand, while studies show that the success of BUMDes depends heavily on effective management, disparities in capacity among villages remain a serious challenge (Sunarjo and Nurhayati, 2024). These discrepancies stem from geographic and resource variations across villages, affecting both the nature and quality of local enterprise management (Bi, Du, Tian, and Zhang, 2024). Therefore, strengthening local capacity is essential. Ibn Khaldūn emphasizes that local capacity development is vital for economic growth (Mafrudlo, Mansur, Mustofa, and Janwari, 2024).

From the Qur'anic perspective, economic development is tied to the principle of social welfare, which should lead to equitable and inclusive development (Surah al-Baqarah 2:265; Surah at-Tawbah 9:60). Ibn Kathīr affirms that spending in the way of Allah and supporting those in need both materially and spiritually is essential for achieving justice (Ad-Damasyqi, 1999). Therefore, intensive managerial training must be provided to BUMDes managers to improve their governance effectiveness and internalize the principles of welfare. The government is expected to offer specialized

training to enhance the management capacity of BUMDes administrators.

The table below presents preventive and repressive mechanisms for addressing corruption and poverty within the framework of *maqāṣid al-sharī'ah*

**Table 2. Construction of Anti-Corruption Mechanism Based on *Maqāṣid al-sharī'ah***

No	Article	Theoretical Steps	Practical Steps	Principles of <i>Maqāṣid</i>
1	72A	Distribute village funds right on target (education, health, infrastructure)	Local health survey administration grants, adopting a local needs-based allocation model	<i>Hifẓ al-nafs</i>
2	86	Emphasize the application of information systems for transparency and accountability	Data publication and monitoring of village fund control technology, technology training for village officials	<i>Hifẓ al-māl</i>
3	4	Encouraging Community participation in Village Development planning and the Synergy of Central, Regional and Village Governments	Consultation between village officials and residents, gotong royong, participatory training, active coordination and one goal	Principle of social justice and empowerment ( <i>taqwiyat al-mujtama'</i> ), the principle of deliberation
4	87A	Strengthen economic aspects and village independence	Managing Village-Owned Enterprises	<i>Hifẓ al-nafs</i> , <i>hifẓ al-māl</i> , social welfare principles

Efforts to prevent corruption in village governance can be significantly strengthened through community-based supervision, particularly by encouraging public involvement in village deliberative institutions (Pelani, 2024). Such participation enhances transparency, enables critical evaluation of village policies, and limits opportunities for embezzlement (Irfan and Rambey, 2024; Salim and Rossevelt, 2024). Although effective, these efforts face challenges mainly the low level of supervisory literacy among local officials (Gnaldi and Del Sarto, 2023). The Qur'an (QS. An-Nisa 4:58) and scholars like al-Fārābī emphasize the importance of justice and shared responsibility in governance (Makhlouf, 2024). Therefore, promoting active civic engagement and implementing literacy programs rooted in the values of deliberation and justice is essential to creating a vigilant and morally guided supervision culture.

In addition, effective coordination between central and regional governments is vital for implementing village-level policies. Disjointed policies or conflicting visions often hinder outcomes (Liu, Wang, and Mao, 2023). The Qur'anic concept of *khilāfah* teaches that humans, as stewards on earth, must act cooperatively to manage resources and uphold justice (Syaifulloh, 2021). Ibn Kathīr further supports this by emphasizing collective responsibility for achieving communal welfare (Ad-Damasyqi, 1999). To promote synergy, the government should establish regular coordination forums at national, regional, and village levels. These forums can not only harmonize policy but also enhance village officials' implementation capacity (Miesner, Blair, Packard, Macgregor, and Grodsky, 2023).



The capacity of village officials remains a critical challenge in the effective management of village funds. Research underscores the importance of upskilling officials to support policy implementation policies (Utami Sulistiana, Rahmadi, Perdana, and Juang, 2023). From a *maqāṣid al-sharī'ah* perspective, human resource development is key to achieving equitable growth, particularly through training that aligns with the Qur'anic command to enjoin good and prevent evil (QS. Al-Hajj 22:41). This entails investment in strategic training programs to empower officials to allocate and monitor village funds justly and efficiently (Akram et al., 2023; Setijaningrum et al., 2023). (Akram, Li, Anser, Irfan, and Watto, 2023) recent research has examined the effect of human capital, renewable energy, population growth, economic growth, and environmental protection on the sustainable development goals (SDGs).

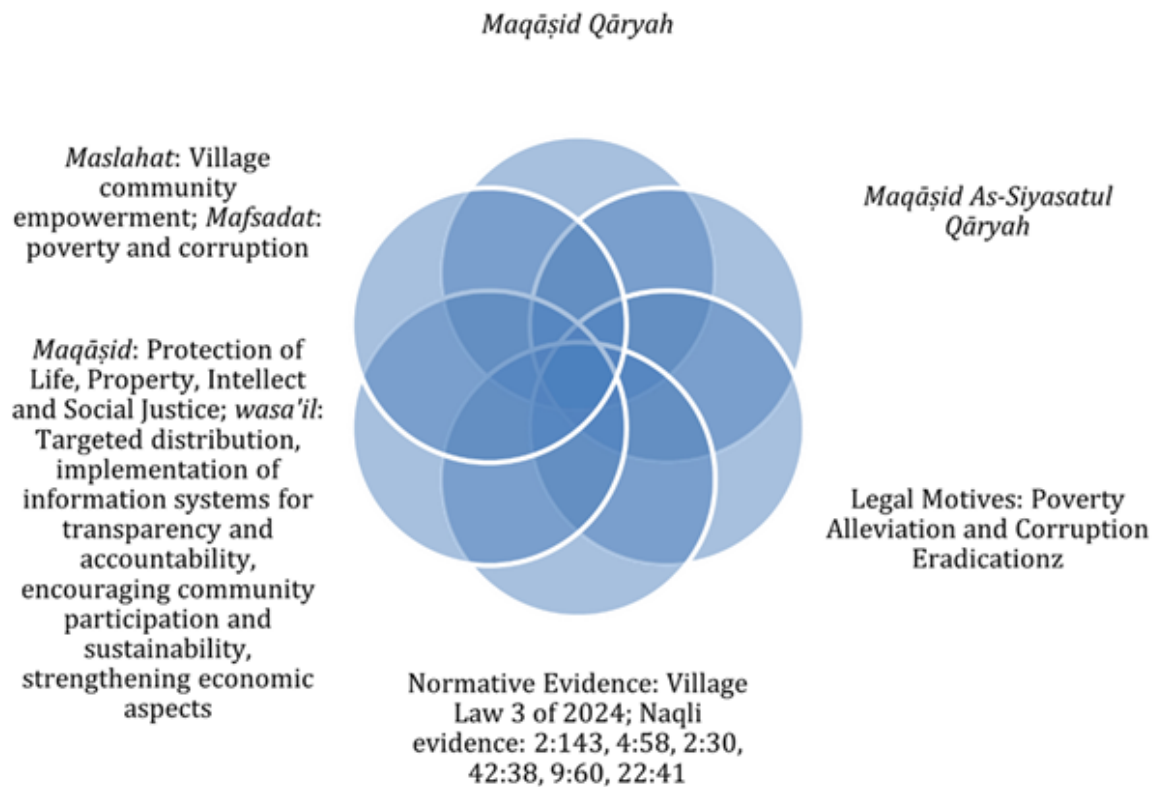
Another pressing issue is the unequal distribution of village funds, particularly in remote and underdeveloped areas. Research shows that the allocation mechanisms often neglect the specific needs of isolated communities, exacerbating poverty and infrastructure decay (Enala, Mana, and Parman, 2024; Zhu, 2023). Villages lacking access to central infrastructure suffer from inadequate housing, poor education, and weak public services (Palisuri, Karim, and Sunarya, 2024). The Qur'anic injunction for justice in QS. An-Nisa 4:58 supports the call for equitable resource allocation. In line with this, *maqāṣid al-sharī'ah* advocates for distributive justice and prioritization of marginalized communities. Therefore, it is recommended that the government adopt a local needs-based model to ensure fair distribution of village funds, with a focus on social justice and inclusive development for all regions, especially the most remote and vulnerable.

Technological literacy presents a significant challenge for remote villages (Judijanto et al., 2024). This issue is particularly acute for village officials who may lack up-to-date technological skills, which can hinder their ability to effectively communicate and explain technological concepts to the community. Consequently, technology training becomes crucial for village officials, especially those in remote areas (Kuteesa et al., 2024). Research by Khumaidi (2024) supports this, demonstrating that continuous technology training enhances the capacity of village officials in managing village funds. Such ongoing training is expected to significantly improve officials' technological literacy. From the perspective of *maqāṣid al-sharī'ah*, contemporary challenges like technological advancements necessitate solutions that align with sharia provisions for public welfare (Mutmainah et al., 2024). Ahmad ar-Raysūnī (2016) further emphasized that *maqāṣid al-sharī'ah* must adapt to changing times, including technological developments. Therefore, the government should integrate technology training into village development strategies to improve village fund management. Moreover, these training programs need to be expanded to encompass all village officials, enabling them to professionally utilize technology for enhanced village fund administration.

These methods are expected to strengthen village institutions for more effective and efficient governance (Surya, 2022). Strengthening village institutions is one of the important agendas in implementing the law. Mabunda's study shows that weak village institutions often lead to the inability to manage village funds effectively (Mabunda and Hlatshwayo, 2024). In the Qur'an, the principle of good management is reflected in QS. Al-Baqarah (2): 30, which reminds humans of their responsibilities as caliphs on earth as discussed above. Therefore, strengthening village institutions is very important to achieve better and fairer management. In addition, mentoring village institutions must be a priority to strengthen effective village fund management. Then, related to strengthening institutions, good coordination between village officials and the community is the key to strengthening the personality and elements of the institution in ensuring effective village fund governance (Muhdiarta, Untung, Akbar Silo, Yundi Hafizrianda, 2024). Global research shows that good coordination can increase transparency and effectiveness in the use of village funds (Tuan, Van Minh, Mai, Hang, and Iwanaga, 2022). As explained in the Qur'an, the principle of deliberation as above teaches the importance of cooperation between the government and the community in decision making (QS. Asy-Syura 42: 38). Perhaps the government needs to form a village coordination team to ensure accountability in the management of village funds. The formation of a coordination team involving village officials and the community can increase transparency and effectiveness in the management of village funds.

Overall, the revised Law Number 3 of 2024 reflects efforts to eradicate poverty and corruption in rural areas, guided by the *maqāṣid al-sharī'ah* principles of protecting life (*ḥifẓ al-nafs*), property (*ḥifẓ al-māl*), and promoting social justice. Ahmad ar-Raysūnī emphasized that *maqāṣid al-sharī'ah* must be a dynamic paradigm that is able to respond to contemporary challenges. By strengthening policy implementation through better training, synergy, and supervision, this policy can be more effective in meeting the needs of rural communities and achieving social justice. If dissected using Ahmad ar-Raisuni's *maqāṣid al-sharī'ah* principle theory, first, every rule of sharia law has a motive (*mu'allah*), then eradicating poverty and preventing corruption can be legal motives. Second, if each *maqāṣid* must have valid evidence, then the evidence that the researcher has mentioned can be said to be valid. Third, if *maqāṣid al-sharī'ah* must distinguish between *maqāṣid* and *al-wāsāil*, then the previous discussion has answered the difference. Fourth, if *maqāṣid al-sharī'ah* must have a sequence of levels of *maslahah* and *mafsadat*, then *maslahah* is clearly seen in poverty alleviation and corruption prevention for equal justice. For that reason, the discussion of politics in rural areas in efforts to alleviate poverty and prevent corruption has been included in the *maqāṣid* criteria (Zuhdi and Nasir, 2024). Thus, if permitted, researchers call it *maqāṣid qāryah* in the level of *maqāṣid al-khāshāh* (special) and *maqāṣid as-siyasat al-qāryah* in the level of *maqāṣid juz'iyah* from the perspective of ar-Raisuni's division (Ar-Raisuni, 2016).

In closing, the researcher suggests that the government pay attention to the principles of *maqāṣid al-sharī'ah* in every policy to ensure the sustainability and success of inclusive and equitable village development. The following illustrates the construction of the concept of tackling corruption and poverty in rural areas within the framework of *maqāṣid al-sharī'ah*.



Source: Author's Analysis

**Figure 3. Construction of *maqāṣid qāryah* as a prevention of poverty and corruption in the frame of *maqāṣid al-sharī'ah***

## Conclusion

This research concludes that the conceptual construction of poverty alleviation and anti-corruption mechanisms based on *maqāṣid al-sharī'ah* values in village governance, with a focus on the implementation of article 72A (use of village funds for basic community needs) and Article 86 (village information systems). The most important findings indicate that the implementation of *maqāṣid al-sharī'ah*, especially *ḥifẓ al-nafs* (protection of life) through the fulfillment of basic needs, *ḥifẓ al-māl* (protection of property) through transparency and accountability, and the principles of social justice and *shura* (deliberation), can be a strong foundation in preventing corruption and improving village welfare. The distribution of village funds that are right on target, strengthening the village information system, community participation in development planning, strengthening BUMDes, and community-based supervision, as well as synergy between the central and regional governments, are identified as strategic steps that

are in line with *maqāṣid al-sharī'ah*. This research attempts to contribute to the integration of *maqāṣid al-sharī'ah* as a conceptual framework with the formulation of anti-corruption mechanisms at the village level. Moreover, this research is not only examines the formal legal aspects, but also provides ethical and spiritual dimensions in the governance of village funds. This research also attempts to provide a strong moral foundation for mitigating corruption and encouraging active community participation. In addition, the researcher tries to offer a model of fund allocation based on local needs and the concept of ummah and the principle of social justice in the Qur'an. In general, the researcher offers the concept of *maqāṣid qāryah* at the level of *maqāṣid al-khāshāh* (specific) and *maqāṣid as-siyasatul qāryah* at the level of *maqāṣid juz'iyah*.

Thus, the researcher feels that the research is very limited. First, this research is conceptual and based on literature studies, so the practical implementation of the proposed mechanism has not been empirically tested. Further research can conduct case studies in several villages to examine the effectiveness of the implementation of *maqāṣid al-sharī'ah* in preventing corruption. Second, this research focuses more on the aspect of preventing corruption through village fund governance, while the aspect of mitigating corruption has not been discussed in depth. Further research can complement this study by analyzing the mechanism of eradicating corruption at the village level. Third, this research has not explored in depth the differences in interpretation and implementation of *maqāṣid al-sharī'ah* in various cultural and social contexts in Indonesia. Further research can consider these contextual factors to produce more specific and relevant recommendations.

## References

- Abdul Rahman, M. Z., Mohamad, M. T., And Abdul Azzis, M. S. (2022). Indeks Kemiskinan Multidimensi Global: Analisis Menurut Perspektif Maqasid Syariah (Global Multidimensional Poverty Index: An Analysis According To Maqasid Syariah Perspectives). *UMRAN - International Journal Of Islamic And Civilizational Studies*, 9(1), 1–22. <https://doi.org/10.11113/Umran2022.9n1.544>
- Achmad Bashori, Y., Umami, K., And Wahid, S. H. (2024). Maqasid Shariah-Based Digital Economy Model: Integration, Sustainability And Transformation. *Malaysian Journal Of Syariah And Law*, 12(2), 405–425. <https://doi.org/10.33102/Mjsl.Vol12no2.647>
- Ad-Damasyqi, I. K. Al-Q. Al-B. (1999). *Tafsir Al-Quran Al-Adzim*. Riyadh: Darut At-Thoyyibah.
- Agustina, R. E., And Yahya, A. (2022). Pembangunan Desa Dan Tingkat Kemiskinan Kabupaten Di Indonesia. *Jurnal Litbang Sukowati: Media Penelitian Dan Pengembangan*, 6(1), 98–108. <https://doi.org/10.32630/Sukowati.V6i1.329>
- Akram, H., Li, J., Anser, M. K., Irfan, M., And Watto, W. A. (2023). Assessing The Impact Of Human Capital, Renewable Energy, Population Growth,

- Economic Growth, And Climate Change Policies On Achieving The Sustainable Development Goals. *Environmental Science And Pollution Research International*, 30(56), 119285–119296. <https://doi.org/10.1007/S11356-023-30649-8>
- Al- Syatibi, A. I. M. (2006). *Al-Muwafaqatu Fi Ushuli Al- Syari'ah* (2nd Ed.). Kairo: Dar Al-Hadits.
- Anggraeni, R. (2022). Pengentasan Angka Kemiskinan Di Indonesia Tahun 2015-2019. *Transekonomika: Akuntansi, Bisnis Dan Keuangan*, 2(4), 1–12. <https://doi.org/10.55047/Transekonomika.V2i4.136>
- Ar-Raisuni, A. (2016). *Ad-Dari'atu Ila Maqasidis Syari'ah* (1st Ed.). Mesir: Darul Kalimah.
- Argawati, U. (2024, October). Pemerintah: Perpanjangan Masa Jabatan Kades Tidak Bertentangan Dengan Paham Konstitusionalisme - Berita | Mahkamah Konstitusi RI.
- Arif Sugitanata, Akmal Bashori, Afriadi Putra, Supriyadi, M. H. A. (2024). Grounding Moral Moderation In Addressing The Erosion Of Social Values. *Khazanah: Jurnal Studi Islam Dan Humaniora*, 21(1), 74–94. <https://doi.org/10.18592/Khazanah.V22i1.36480-1>
- Auda, J. (2008). *Maqasid Al-Shariah as Philosophy of Islamic Law: A Systems Approach*. London: The International Institute Of Islamic Thought.
- Badan Pusat Statistik. (2023). Profil Kemiskinan Di Indonesia Maret 2023. In <http://www.bps.go.id>.
- Badan Pusat Statistik. (2024). *Persentase Penduduk Miskin (P0) Menurut Daerah, 2024*. Jakarta.
- Bakar, A. (2013). Restorasi Hukum Di Indonesia. *Asy-Syir'ah*, 47(2), 583–610.
- Barida, N., Demydenko, L., Nakonechna, Y., Tretiak, D., And Miedviedkova, N. (2024). Ensuring Transparency And Publicity Of Local Budgets In Ukraine In The Face Of New Challenges. *Revista Amazonia Investiga*, 13(73), 56–73. <https://doi.org/10.34069/Ai/2024.73.01.5>
- Bi, S., Du, J., Tian, Z., And Zhang, Y. (2024). Investigating The Spatial Distribution Mechanisms Of Traditional Villages From The Human Geography Region: A Case Study Of Jiangnan, China. *Ecological Informatics*, 81(1), 102649. <https://doi.org/10.1016/J.Ecoinf.2024.102649>
- Chalik, Alex Abdu, And F. T. S. (2022). The Role Of Village Library To Improve Literacy Program For Community Welfare. *Record & Library Journal*, 8(2), 335–46. <https://doi.org/10.20473/Rlj.V8-I2.2022.335-346>
- Dahlan, M., Bustami, M. R., Makmur, And Mas'ulah, S. (2021). The Islamic Principle Of *Hifz al-nafs* (Protection Of Life) And COVID-19 In Indonesia: A Case Study Of Nurul Iman Mosque Of Bengkulu City. *Heliyon*, 7(7), E07541. <https://doi.org/10.1016/J.Heliyon.2021.E07541>
- Dahoklory, M. V. (2023). Desain Penyelesaian Perselisihan Hasil Pemilihan Kepala Desa Yang Efektif. *Jurnal Rechts Vinding: Media Pembinaan ...*,



12(April), 45–59.

- Desapedia, R. (2024). Catatan Di Hari Anti Korupsi Sedunia 2024: Korupsi Dana Desa Kok Naik Terus.
- Dewi Anjarsari, Intan Ratna, And U. U. M. (2024). Pemberdayaan Masyarakat Di Desa Pamekarsari Kecamatan Surian Kabupaten Sumedang Melalui Budidaya Lada: Menuju Kemandirian Dan Kesejahteraan. *Dharmakarya: Jurnal Aplikasi Ipteks Untuk Masyarakat*, 13(2), 182–188. <https://doi.org/10.24198/Dharmakarya.V13i2.50811>
- Di Giorno, S., Dileo, I., And Busato, F. (2024). Shades Of Grand Corruption Among Allocative Efficiency And Institutional Settings. The Case Of Italy. *Socio-Economic Planning Sciences*, 93(May), 101911. <https://doi.org/10.1016/j.seps.2024.101911>
- E. Mulya Syamsul, I. (2021). Keselarasan Indikator Sdgs Dengan Nilai Maqashid Syariah. *Maro: Jurnal Ekonomi Syariah*, 4, 99–109.
- Eddy Hermawan Hasudungan Panjaitan, D. L. (2024). Optimizing The Use Of Information Technology In Improving Village Management Efficiency: Case Study In Village. *Journal Of Community Service*, 6(1), 45–56.
- Eko, S. (2015). Regulasi Baru, Desa Baru: Ide, Misi, Dan Semangat UU Desa. *Jakarta: Kementerian Desa, Pembangunan Daerah Tertinggal, Dan Transmigrasi*.
- Enala, S. H., Mana, F. A., And Parman, U. H. (2024). Analisis Kemampuan Sumberdaya Manusia Dalam Perencanaan Dan Pengelolaan Anggaran Desa Di Kampung Kweel Kabupaten Merauke. *PJHP : Papsel Journal Of Humanities And Policy Vol.*, 1(4), 264–276.
- Fadhli, M., And Annisa, Y. (2024). Partisipasi Masyarakat Dalam Pemetaan Sosial Ekonomi. *Jurnal Masyarakat Madani*, 9(1), 117–134.
- Gnaldi, M., And Del Sarto, S. (2023). Validating Corruption Risk Measures: A Key Step To Monitoring SDG Progress. *Social Indicators Research*, 175(1), 1045–1071. <https://doi.org/10.1007/S11205-023-03238-Y>
- Habibullah, A. W., Muti, D., And Sugiarsih, D. (2024). Restorative Justice Approach In Village Fund Corruption In Pamekasan Regency. *BTMIC*, 146, 1–11. BIO Web Of Conferences.
- Handoko, D. N., Viqri, A. A., Yulius, A. B., And Ummah, A. (2024). Kesenjangan Dan Ketidaksetaraan: Tantangan Pemenuhan Hak Kesehatan Di Daerah Terpencil Nias. *GOVERNANCE: Jurnal Ilmiah Kajian Politik Lokal Dan Pembangunan*, 11(2), 67–72.
- Handraini, H., Frinald, A., And Magriasti, L. (2024). *Konsep Desentralisasi Dan Otonomi Daerah Dalam Meningkatkan Kinerja Pemerintahan Desa Di Indonesia*. 11(2), 601–608.
- Herlindah, Herlindah, Moh Anas Kholish, And A. M. G. (2022). Suing The Oligarchy Of Ownership And Control Of Agricultural Land In Indonesia: A Maqashid Sharia Review Of The Land Of Agrarian Reform Objects (TORA) Exceeding The Maximum Boundary. *Media Syari'ah: Wahana Kajian Hukum Islam Dan Pranata Sosial*, 24(2), 222–239. <https://doi.org/10.22373/jms.V24i2.1296>

- Hermanto, B. A., Manzilati, A., Ghazali, A., And Ismail, M. (2021). Participative Development Planning Process In Village Law Implementation: Case Study Of Pakis Village In Trowulan District, Mojokerto Regency. *Turkish Online Journal Of Qualitative Inquiry*, 12(6), 1182–1195.
- Hudaya, C. R., And Triadi, I. (2024). Perlindungan Hukum Terhadap Hak Masyarakat Desa Di Dalam Pemerintahan Desa. *Indonesian Journal Of Law And Justice*, 1(4), 10. <https://doi.org/10.47134/Ijlj.V1i4.2332>
- Indonesia, P. R. Undang-Undang Republik Indonesia Nomor 3 Tahun 2024 Tentang Perubahan Kedua Atas Undang-Undang Nomor 6 Tahun 2014 Tentang Desa. , Pub. L. No. 3, Sekretariat Negara 31 (2024). Indonesia: <https://peraturan.bpk.go.id/details/283617/Uu-No-3-Tahun-2024>.
- Irfan, S., And Rambey, G. (2024). Pertanggungjawaban Konsultan Pengawas Jasa Konstruksi Terhadap Tindak Pidana Korupsi. *Ranah Research : Journal Of Multidisciplinary Research And Development*, 6(5), 1997–2009. <https://doi.org/10.38035/Rrj.V6i5.1092>
- Judijanto, L., Heriyanto, T., Rozak, A., Fitriani, A., And Jasuli, D. (2024). A Cross-Cultural Analysis Of The Socioeconomic Impacts Of Digital Literacy Initiatives In Primary Education: A Comparative Study Of Indonesia, Malaysia, And Singapore. *International Journal Of Teaching And Learning (INJOTEL)*, 2(1), 251–265.
- Kadir, A., Zuada, L. H., And Idris. (2021). Village Autonomy And Participatory Democracy In Indonesia: The Problem Of Community Participation In Post-Village Autonomy In The Southeast Sulawesi Province. *Public Policy And Administration*, 20(4), 514–529. <https://doi.org/10.13165/VPA-21-20-4-12>
- Kevin Namiro Kuteesa, Chidiogo Uzoamaka Akpuokwe, And Chioma Ann Udeh. (2024). Theoretical Perspectives On Digital Divide And Ict Access: Comparative Study Of Rural Communities In Africa And The United States. *Computer Science & IT Research Journal*, 5(4), 839–849. <https://doi.org/10.51594/Csitj.V5i4.1045>
- Khoirunnurrofik, Yusuf Reza Kurniawan, G. E. W. (2021). Reformasi Dana Desa Untuk Mewujudkan Transfer Berbasis Kinerja: Momentum Peningkatan Peran Di Masa Pandemi. *Indonesian Treasury Review: Jurnal Perbendaharaan, Keuangan Negara Dan Kebijakan Publik*, 6(1), 43–56.
- Khumaidi, H. F. (2024). Strategi Peningkatan Kapasitas Sumber Daya Aparatur Pemerintah Desa Sentul Purwodadi Pasuruan. *Triwikrama: Jurnal Ilmu Sosial*, 4(12), 1–10.
- Klein, G. D., Bryer, E., And Harkins-Schwarz, M. (2023). Generating Data To Facilitate More Equitable Distribution Of Health Resources: An Illustration Of How Local Health Surveys Can Identify Probable Need In Mixed Socio-Economic Regions. *Public Health*, 217, 155–163. <https://doi.org/10.1016/J.PUHE.2023.01.033>
- Komang, N., Dewi, S., Wirawan, P. E., Trimandala, N. A., Wisata, A., And Putih, L. (2024). Pengembangan Atraksi Wisata Lembu Putih Dalam Meningkatkan Partisipasi Masyarakat Di Desa Wisata Taro,

- Tegallalang, Gianyar. *Pariwisata Budaya: Jurnal Ilmiah Pariwisata Agama Dan Budaya*, 1(1), 196–202.
- Krisno, A. (2024). Implementasi Kebijakan Penggunaan Dana Desa Melalui Pemberdayaan Masyarakat Di Desa Gasing Kecamatan Talang Kelapa Kabupaten Banyuasin. *COSTING: Journal Of Economic, Business And Accounting*, 7(6), 5620–5636.
- La Madjid, A. H. L. D. (2024). Efektivitas Pengelolaan Dana Desa Dalam Meningkatkan Pembangunan Desa Liantasik , Siritaun Wida Timur Kabupaten Seram. *JIRK: Journal Of Innovation Research And Knowledge*, 4(1), 245–258.
- Liani, Y., And Takari, D. (2024). Analisis Efektivitas Kebijakan Pengelolaan Dana Desa Dalam Meningkatkan Perekonomian Masyarakat Di Kabupaten Gunung Mas Tahun 2022. *Syntax Admiration*, 5(11).
- Liu, D., Wang, D., And Mao, J. (2023). Study On Policy Synergy Strategy Of The Central Government And Local Governments In The Process Of Coal De-Capacity: Based On A Two-Stage Evolutionary Game Method. *Resources Policy*, 80, 103132. <https://doi.org/10.1016/j.RESOURPOL.2022.103132>
- Mabunda, N., And Hlatshwayo, O. (2024). Strengthening Public Accountability As A Catalyst To Mitigate Service Delivery Protests In The South African Local Government Institutions. *IAHRW International Journal Of Social Sciences Review*, 12(2), 143–146.
- Makhlouf, P. (2024). Prophecy Between Poetics And Politics From Al-Farabi To Leo Strauss. *International Journal Of The Classical Tradition*, 31(1), 1–29. <https://doi.org/10.1007/S12138-022-00632-8>
- Maulidi. (2015). Maqasid Syariah As The Philosophy Of Islamic Law: A Systematic Approach According To Jasser Auda. *Journal Al-Mazahib*, 3(1), 1–19.
- Meilandi, I., Kolopaking, L. M., Lubis, D. P. (2022). Institutional Development Strategies For Internet Provision In Digital Communities And Villages (Study In Inter-Village Owned Enterprises, Panca Mandala, Tasikmalaya Regency). *Sodality: Jurnal Sosiologi Pedesaan*, 10(2), 159–178. <https://doi.org/10.22500/10202236408>
- Miesner, H. R., Blair, E. E., Packard, C. C., Macgregor, L., And Grodsky, E. (2023). Instructional Coordination For Response To Intervention: How Organizational Contexts Shape Tier 2 Interventions In Practice. *American Journal Of Education*, 129(4), 565–592. <https://doi.org/10.1086/725584>
- Mogues, T., And Erman, A. (2020). Institutional Arrangements To Make Public Spending Responsive To The Poor: When Intent Meets Political Economy Realities. *Development Policy Review*, 38(1), 100–123. <https://doi.org/10.1111/Dpr.12406>
- Mohammad Iqbal, L. A. (2024). Wakaf Produktif Perspektif Jasser Auda. *Bulletin Of Community Engagement*, 4(3), 671–679.
- Muhdiarta, Untung, Akbar Silo, Yundi Hafizrianda, And H. E. S. (2024). District Capacity Revitalization For Strengthening Administration Of

- Traditional Villages In Jayapura District: A Mixed Method Approach. *Kne Social Sciences*, 3(2), 254–262. <https://doi.org/10.18502/Kss.V9i19.16505>
- Mukhsin, M. M., Riswandi, C. S., Farlian, T., And Faiziah, A. (2023). Pengaruh Alokasi Anggaran Dana Otonomi Khusus Sektor Pendidikan, Kesehatan, Dan Infrastruktur Dalam Pengentasan Kemiskinan Di Provinsi Aceh. *Jurnal Ilmiah Mahasiswa Ekonomi Pembangunan*, 8(4), 263–272.
- Mustaqim, D. Al. (2023). Strategi Pengembangan Pariwisata Halal Sebagai Pendorong Ekonomi Berkelanjutan Berbasis Maqashid Syariah. *AB-JOIEC: Al-Bahjah Journal Of Islamic Economics*, 1(1), 26–43. <https://doi.org/10.61553/Abjoiec.V1i1.22>
- Mutmainah, N., Muharir, M., Sa'diyah, F., Kasih, D. K., Khafid, H. A., And Lousada, S. A. N. (2024). Maqāṣid Al-Sharī'ah In The Digital Era: Challenges In Islamic Family Law And Halal Lifestyle In Indonesia. *Jurnal Munakahat*, 1(1).
- Nadhifatur Rifdah, B., And Kusdiwanggo, S. (2024). Faktor-Faktor Yang Memengaruhi Partisipasi Masyarakat Dalam Pengembangan Kawasan Pariwisata Di Indonesia: Tinjauan Literatur Sistematis. *Jurnal Lingkungan Binaan Indonesia*, 13(2), 75–85. <https://doi.org/10.32315/Jlbi.V13i2.358>
- Negara, S. Undang-Undang Republik Indonesia Nomor 6 Tahun 2014 Tentang Desa. , Pub. L. No. 6, Peraturan.Bpk.Go.Id (2014). Indonesia: Database Peraturan JDIH BPK.
- Palisuri, P., Karim, A., And Sunarya, W. A. (2024). Effectiveness Of Village Fund Policy To Improve Economic Development And Rural Infrastructure In East Luwu Regency, Indonesia. *Nanotechnology Perceptions*, 20(3), 183–194. <https://doi.org/10.62441/Nano-Ntp.V20i3.15>
- Patel, J., And Lucey, A. (2024). Scarcity And Instability: Transforming Societies Through Equitable Distribution Mechanisms. In *Journal Of Regional Security* (Vol. 19). <https://doi.org/10.5937/Jrs19-41648>
- Pelani, H. (2024). Peran Lembaga Badan Permusyawaratan Desa Dalam Pencegahan Tindak Pidana Korupsi Dana Desa. *Triwikrama: Jurnal Ilmu Sosial*, 5(3), 1–8.
- Radeana, J. N., Leniwati, D., Juanda, A., And Haryanti, A. D. (2024). Akuntabilitas Dan Transparansi Pengelolaan Bantuan Langsung Tunai Dana Desa Dalam Pencapaian Good Governance. *Jati: Akuntansi Dan Teknologi Informasi*, 17(2), 206–220.
- Rahmawati, M. A., Krisnawati, A., Nadzah, S., Widiyanti, N. P., And Utomo, H. A.-R. (2024). Implementasi Aplikasi Sistem Keuangan Desa (SISKEUDES) Sebagai Upaya Peningkatan Akuntabilitas Keuangan Desa Di Desa Tebel Kecamatan Gedangan Kabupaten Sidoarjo. *Sustainable Jurnal Akuntansi*, 4(2), 197–210.
- Ratnaningsih, D. (2019). *Analisis Wacana Kritis: Sebuah Teori Dan Implementasi* (1st Ed.; S. W. Sumaro, Ed.). Lampung Utara: Universitas Muhammadiyah Kotabumi.
- Rega, A. P., And Gimbut, M. (2022). “First—Mind Rich, Second—Pocket Rich”:

- Art As A Means To Revitalize Declining Community; The Case Study Of Gejia Village. *Visual Anthropology*, 35(4-5), 420-447. <https://doi.org/10.1080/08949468.2022.2129255>
- Ria. (2023, April). Kementerian Desa, Pembangunan Daerah Tertinggal, Dan Transmigrasi.
- Rifai, R., Kamaluddin, K., And Hidayat, R. (2024). Exploring The Roots And Solutions Of Maladministration, Power Abuse, Or Corruption In Contemporary Indonesian Villages. *Pertanika Journal Of Social Sciences And Humanities*, 32(3), 1115-1140.
- Riyanto, M., And Kovalenko, V. (2023). Partisipasi Masyarakat Menuju Negara Kesejahteraan: Memahami Pentingnya Peran Aktif Masyarakat Dalam Mewujudkan Kesejahteraan Bersama. *Jurnal Pembangunan Hukum Indonesia*, 5(2), 374-388. <https://doi.org/10.14710/jphi.v5i2.374-388>
- Rupilele, F. G. J., And Lahallo, F. F. (2024). Sistem Informasi Transparansi Pengelolaan Dana Desa: Studi Kasus Kampung Malasaum Distrik Aimas Kabupaten Sorong. *Jatissi: Jurnal Teknik Informatika Dan Sistem Informasi*, 11(1), 75-84.
- Sa'adi, G. M., Hasan, A., Umar, M., And Khasyi'in, N. (2024). Pemikiran Politik Al-Farabi. *Interdisciplinary Explorations In Research Journal*, 2(2), 865-882. <https://doi.org/10.62976/ierj.v2i2.577>
- Sahdan, G., Pradhanawati, A., Yuwono, T., And Yunanto, S. E. (2024). Governing The Power Of Neoliberalism Government With People's Economics In The Welfare Of The Community (Study Of People-Owned Shops Or Tomira In Kulon Progo District, Yogyakarta Special Region, Indonesia). *Journal Of Law And Sustainable Development*, 12(1), E2778. <https://doi.org/10.55908/sdgs.v12i1.2778>
- Salahudin, Y. R. F., At-Thoriq, I. N. B., And Saputra, A. (2024). Konsep Ummah Dalam Tafsir Ibnu Katsir. *Hamalatul Qur'an: Jurnal Ilmu Alqur'an*, 5(1), 163-173.
- Salim, D. P., And Rossevelt, F. A. (2024). Pengawasan Anggaran Pendapatan Dan Belanja Desa ( Apbdes ) Dalam Pengelolaan Keuangan Desa Di Desa Aek Batu Kecamatan Torgamba Kabupaten Labuhanbatu Selatan. *INNOVATIVE: Journal Of Social Science Research*, 4(5), 2780-2791.
- Senator, T. R. (2023, July). Ratusan Pak Kades Terjerat Korupsi? *Majalah Senator Dewan Perwakilan Daerah Republik Indonesia*, 1-64.
- Setiawan, F. A., And Nurkhin, A. (2024). Pengaruh SISKEUDES, SPI , Dan Partisipasi Masyarakat Terhadap Kualitas Laporan Keuangan Desa Dengan Kompetensi SDM Sebagai Variabel Moderasi. *Business And Accounting Education Journal*, 5(1), 44-62. <https://doi.org/10.15294/baej.v5i1.4768>
- Shahmi, M. A. (2024). Satu Dekade Dana Desa: Janji Pembangunan Yang Terkikis Korupsi Dan Birokrasi.
- Sulni, H. (2024). Kontruksi Masyarakat Berdasarkan Konsep Ummah Dalam Piagam Madinah. *INNOVATIVE: Journal Of Social Science Research Volume*, 4(6), 4363-4376.



- Sulsalmin Moita, Adrian Tawai, Ambo Wonua Terimana, Iwan P, I. S. (2021). Pelatihan Dan Edukasi Penguatan Kampung Tangguh Nusantara (KTN) Melalui Sinergi Polsek Landono Dan Warga Desa Endaga Kecamatan Landono Kabupaten Konawe Selatan. *Anoa : Jurnal Pengabdian Masyarakat Sosial, Politik, Budaya, Hukum, Ekonomi*, 2(3), 450–465. <https://doi.org/10.52423/Anoa.V2i2.20050>
- Sunarjo, W. A., And Nurhayati, S. (2024). Implementasi Strategi Marketing Mix Dan Pengaruhnya Terhadap Kinerja Badan Usaha Milik Desa (Bumdes). *Derivatif : Jurnal Manajemen*, 18(1), 55–64.
- Surya, H. S. (2022). The Institutional Capacity Strengthening Model By The Village-Owned Business Entities (BUM Desa) In The District Of Ciamis. *Journal Of International Social Research*, 15(86), 1–9. <https://doi.org/10.17719/Jisr.2022.54664>
- Suryandari, E. (2024). The Influence Of Pressure , Opportunity , And Collusion On Village Fund Fraud With Morality As A Moderating Variable. *ICDSA*, 201, 1–14. SHS Web Of Conferences.
- Syaifullah, S. (2021). Term Khalifah Dalam Al-Qur'an: Analisis Sintagmatik-Paradigmatik Ferdinann De Sausurre. *Jurnal Ulunnuha*, 10(1), 40–50. <https://doi.org/10.15548/Ju.V10i1.2430>
- Syed Nazim Ali, And Z. H. J. (2024). *Islamic Finance In The Digital Age*. Cheltenham: Edward Elgar Publishing.
- Tahir, Z., And Nori, A. W. J. (2023). TEMPORAL AND GEOGRAPHICAL FORCES IN SHAPING IBN KHALDUN'S THEORY Relevance And Application In Modern Societal Dynamics. *Al-Shajarah*, 28(2), 315–342. <https://doi.org/10.31436/Shajarah.V28i2.1648>
- Trung, P. N. (2024). The Impact Of People's Participation On Public Policy Satisfaction In Vietnam. *Masyarakat, Kebudayaan & Politik*, 37(3), 237–256. <https://doi.org/10.20473/Mkp.V37i32024.237-256>
- Tuan, H. H., Van Minh, N., Mai, N. T. H., Hang, T. T. T., And Iwanaga, S. (2022). Determinants And Challenges Of Community Sand Forest Management In Vietnam. *Forests*, 13(4), 1–17. <https://doi.org/10.3390/F13040561>
- Umar Sholahudin, And A. S. (2022). Alokasi Dana Desa (ADD) Dan Kemandirian Sosial-Ekonomi Masyarakat Desa: Kasus Di Desa Senduro, Kabupaten Lumajang. *Jurnal Sosiologi Pendidikan Humanis*, 7(1), 44–58. <https://doi.org/10.17977/Um021v7i1p44-58>
- Utami Sulistiana, R., Rahmadi, G., Perdana, P., And Juang, G. M. (2023). Strengthening The Capacity Of The Village Deliberation Agency ( BPD ) Of Melikan Village , Wedi District , Klaten Regency , Central Java. *DINAMISIA: Jurnal Pengabdian Kepada Masyarakat*, 7(5), 1466–1479.
- Wahyuni, Fitri, And H. A. (2024). Pengaruh Kemandirian Keuangan, Efektifitas Pendapatan Asli Daerah (PAD) Dan Kinerja Keuangan Terhadap Pembangunan Daerah. *Jurnal Manajemen Pendidikan Dan Ilmu Sosial (JMPIS)*, 5(3), 583–593. <https://doi.org/10.38035/Jmpis.V5i3>
- Watch, I. C. (2024). *Korupsi Di Desa Mendominasi Kasus Korupsi Pada 2023*.

- Wati, A. N. C., And Yasa, I. N. M. (2024). Determinan Disparitas Distribusi Pendapatan Dan Kesejahteraan Masyarakat Kabupaten / Kota Di Provinsi Bali. *Innovative: Journal Of Social Science Research*, 4(4), 7239–7254.
- Zhu, K. (2023). Rural Area And Agricultural Region Revitalisation Modelling. *Land Degradation And Development*, 34(1), 42–51. <https://doi.org/10.1002/Ldr.4442>
- Zuhdi, M. H., And Nasir, M. A. (2024). Al-Mashlahah And Reinterpretation Of Islamic Law In Contemporary Context. *Samarah: Jurnal Hukum Keluarga Dan Hukum Islam*, 8(3), 1818–1839. <https://doi.org/10.22373/Sjkh.V8i3.24918>