



## Study on the Dynamics of Village Fund Corruption in Central Java Province from a Sociological Perspective

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### **Abstract**

The village is the smallest unit of government in Indonesia. As part of the government, the village is entitled to financial assistance from the central government to assist in the realization of national development. One of the forms of financial assistance is provided in the form of the Village Fund program. This Village Fund is used to finance the development and empowerment of rural communities so that they can be used to improve the quality of life of the community, community welfare, and poverty alleviation in rural communities. However, the implementation of village funds is not fully underway because there are still many cases of village fund irregularities in the form of corruption. Corruption of village funds is a serious problem because it shows that the village government still cannot use village funds in accordance with their purpose and designation. Therefore, the phenomenon of village fund corruption is an interesting study to be analyzed. One theory that can be used to analyze the corruption of village funds is Robert K. Merton's anomie theory. This theory has helped to clarify how different factors and systems within the community, along with structural and cultural aspects, affect the corruption of village funds. Therefore, it is important for the community to be involved in monitoring village funds to avoid corrupt behavior in village funds.

**Keywords:** *Village Fund; Corruption; Anomie*

### **Introduction**

Due to its perceived ability to overcome poverty and welfare issues, the village is the smallest unit on the national development priority list. A significant step toward altering the paradigm of village regulation has been taken with the adoption of Law Number 6 of 2014 concerning villages. According to the paradigm shift, the village is now viewed as the subject and leader of development aimed at enhancing community welfare rather than as an object of development (Direktorat Jenderal Perimbangan Keuangan, 2019). As a result, the central government consistently provides funds to villages so that they can exercise authority and flexibility while pursuing a range of goals, including boosting the local economy, utilizing their full potential, enhancing the welfare of rural communities, putting empowerment programs into action, bolstering infrastructure development, fostering cultural development, and offering social assistance. Nonetheless, village governments continue to frequently utilize village funds as a tool for corruption in their day-to-day operations.

Corruption is like a chronic disease that is difficult to cure because the number of corruption cases from year to year often increases. In 2022, Indonesia's corruption perception index will be 34. The score in 2022 decreased by 4 points from 2021, which was at 38 points and was the most drastic drop in points since 1995 (TI Indonesia, 2023). These factors will allow Indonesia to be ranked 110th out of 180 countries in 2022, according to a survey conducted by Transparency International Indonesia (TII). Perception of corruption uses a scale of 0 (high corruption) to 100 (low corruption). The higher the perceived value of corruption in a country, the lower the corruption that occurs in the country. The decrease in Indonesia's GPA score in 2022 demonstrates the weaknesses of law enforcement actors in the battle against corruption in Indonesia. One of the indicators that led to the decrease in GPA was APH's ineffectiveness in preventing and combating corruption (Anandya & Easter, 2023).

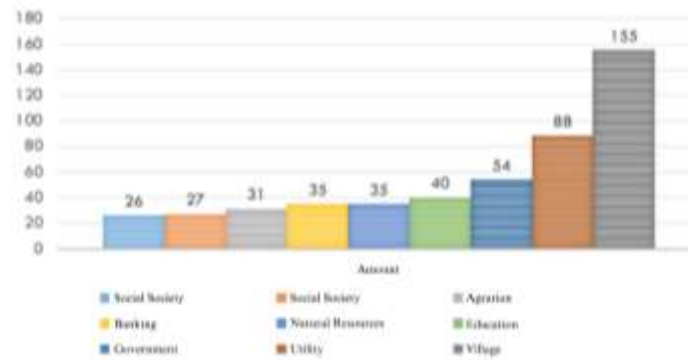


Figure 1. Corruption Cases in Indonesia by Sector in 2022 (ICW Legal and Judicial Monitoring Division, 2023)

As shown in Figure 1, there are nine sectors included in mapping corruption cases in Indonesia. The nine sectors are social society, banking, government, health, natural resources, utilities, agrarian, education, and villages. The sector with the most corruption cases in Indonesia in 2022 occurred in the village sector, with 155 cases. Individuals who commit corruption are referred to as corruption actors. Here is the data on corruption actors in the nine sectors:

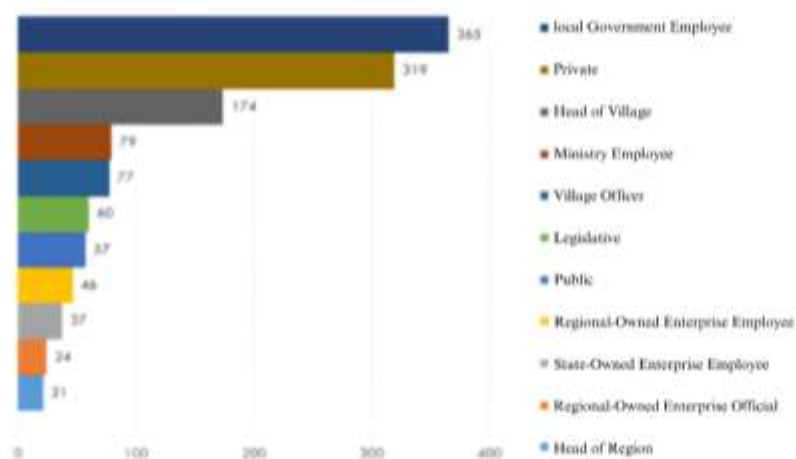


Figure 2. Corruption Actors in Indonesia in 2022 (ICW Legal and Judicial Monitoring Division, 2023)

As shown in figure 2, there are 11 categories of corruption actors, namely local government employees, private sector employees, village heads, employees of ministries or non-ministerial

government institutions, village officials, legislative, community, BUMD employees, SOE employees, BUMD officials, and regional heads. The most corrupt actors were local government personnel, numbering up to 365. Followed by 319 private employees and 174 village heads. Meanwhile, the ceiling for village funds in Indonesia in 2022 is set at IDR 68 trillion, which is allocated to 74,961 villages in 434 districts and cities (Yuwono, 2022). So on average, every village in Indonesia gets a budget of IDR 900 million in 2022. The Indonesian government's village fund budget for 2018–2022 is as follows:

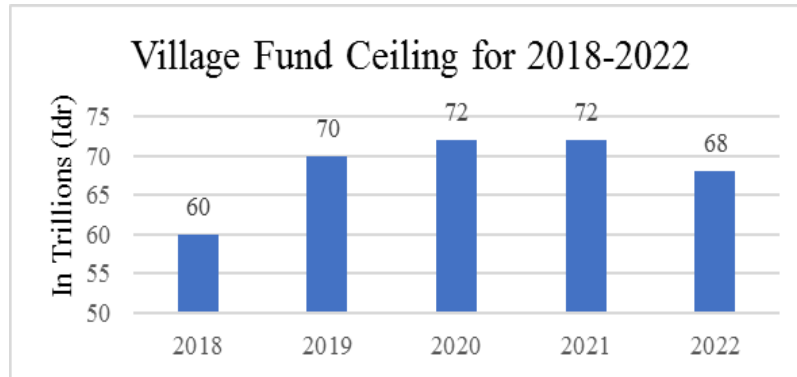


Figure 3. Village Fund Ceiling 2018-2022  
(Sumarto, 2023)

Figure 3 shows that the ceiling of village funds obtained from the state budget varies each year. The village fund cap increased from 2018 to 2020, with specifics in 2018 of 60 trillion rupiah, 2019 of 70 trillion rupiah, and 2020 of 72 trillion rupiah. The village fund cap remains unchanged from the 2020 budget in 2021; however, it decreases to IDR 68 trillion in 2022. The village fund ceiling is distributed to all communities in Indonesia. Indonesia has 34 provinces, with Central Java being the most integral province in Indonesia. Central Java Province leads the 2023 Corruption Eradication Commission Integrity Assessment Survey by KPK (Yahya, 2023). However, despite being considered Indonesia's most integrity-rich region, the Central Java region remains corrupt, particularly in the utilization of local money. From 2018 to 2022, there have been 16 cases of village fund corruption in Central Java (Data Penanganan TP. Korupsi Tahun 2018-2022 Polda Jawa Tengah, 2022). Annually, village fund corruption cases are reported as a type of violation of social and economic rights because the impact on the state and community is remarkable and may affect security, stability, social, political, and economic growth. As a result, corruption of village funds is considered a serious violation. The emergence of village fund corruption indicates that corruption happens not only at the central government level but also at the lowest levels of Indonesia's government structure, namely villages.

Due to the sociology of corruption, the act of corruption is a social symptom that develops into a social issue. Corruption in society causes negative conditions; consequently, it must be eradicated. If not resolved promptly, it will have a wide-ranging impact on many parts of life (Science et al., n.d.). The dynamics of village life probably contribute to the prevalence of corruption in village funds. Identifying the reasons that behaviors of corruption occur in a social system or organization is essential for understanding corruption dynamics. To figure out how and why someone commits corruption, an analysis of the flow of village funds is conducted, which includes actors who commit village fund corruption, village fund corruption modes, village fund corruption operations, and community participation efforts to prevent village fund corruption. Furthermore, it is also vital to find out the internal and external causes that inspire players to corrupt village funds, as well as the factors that encourage actors to commit village fund corruption, which are observed through two aspects: structural and cultural aspects.

## **Theory**

Robert K. Merton's theory of crime and social deviance is founded on social structure. Basically, social structure theory analyzes crime or criminality by emphasizing economic and social arrangements or structures in society (Braithwaite, 1980). According to this view, crime or deviance develops from both formal and informal connections between social groupings, such as the structure of society. According to social structure theory, negative characteristics of society, including family disintegration, economic disparity, and educational failure, lead to criminal conduct. Merton's theory believes that every culture has significant cultural aspirations that serve as an aspirational frame of reference. When a person has internalized a goal and lawful ways to reach it but is inhibited, the individual is compelled to adopt illegal measures to achieve it (Criminology Web, n.d.).

The book "*Social Structure and Anomie*" by Robert K. Merton shows how some social structures put clear pressure on certain people in society so that they exhibit non-conformist behavior rather than conformist. Anomie is a concept from Durkheim's work that means the result of a state of incompatibility between cultural goals and the institutional means available to achieve them. However, Merton's concept of anomie is slightly different (Nickerson, 2023). According to Merton, the real problem is not created by sudden social change but by a social structure that offers the same goals with uneven means. The lack of integration of what the culture demands (success) with what the structure (which prevents it) allows can undermine norms because it is no longer effective at limiting behavior. Merton's concept emphasizes the importance of two elements in every society: (1) *cultural aspiration or cultural goal*; and (2) *institutionalized means or accepted ways* (Ritzer, 2014). The two elements can be integrated if a society is stable. In other words, the means used to achieve their precious ends must exist for each individual. In society, financial success, as demonstrated by extravagant and excessive consumption, can be considered a cultural goal while facilities that have been institutionalized can be in the form of high-paying jobs.

## **Methodology**

The research method in this writing is empirical research and is qualitative-descriptive. In this study, a qualitative approach was used as a guideline in analyzing village fund corruption cases that occurred in Central Java. This research was carried out at the Ditreskrim Polda Jateng, specifically at Subdit III Tipikor Ditreskrim Polda Jateng. In this study, village funds were used as a unit of observation, while corrupt behavior was used as a unit of analysis. In this study, the author used data collection techniques through literature studies and direct interviews with the police and several village heads in Central Java.

## **Results and Discussion**

### **A. Flow of Village Fund Usage**

In order to support the implementation of village governments in carrying out their duties and functions, Law Number 6 of 2014 concerning villages mandates the government to provide allocations of funds to villages. The village fund is budgeted annually in the state budget, which is given to each village as one of the village's sources of income. The objectives of this village fund are (i) improving village public services; (ii) promoting the village economy; (iii) alleviating poverty; (iv) strengthening rural communities as subjects of development; and (v) addressing developmental gaps between villages. Village funds themselves are APBN funds intended for villages that are transferred through the APBD and prioritized for the implementation of development and the empowerment of rural communities. Village funds in the state budget are determined at 10% of and outside of regional transfer funds in stages. Meanwhile, village funding is calculated based on population, poverty rate, area, and topographical challenges. This essentially decides the size of the village fund budget received by each community. The

process of distributing village funds is carried out by transferring books from the state general cash account to the regional general cash account for further transfer to the village cash account.

There are three stages in the distribution of village funds; no later than seven days after village funds are received, the district or city stage includes:

1. Phase I is 20% of the Village Fund ceiling, no earlier than January and no later than the 3rd week of June
2. Phase II is 40% of the Village Fund ceiling, no earlier than March and no later than the 4th week of June
3. Phase III is 40% of the Village Fund ceiling, as early as July.

Every year, the central government, through the Minister of Villages, Development of Disadvantaged Regions, and Transmigration of the Republic of Indonesia, compiles operational guidelines for the focus of the use of village funds so that each year the use of village funds has different priority objectives. Village funds are also allowed for activities that are not a priority for the use of village funds as long as these activities are urgently needed by the village community, in accordance with village affairs and authorities, and have been agreed upon in village deliberations. However, the Village Fund is not allowed to pay salaries and allowances to the village head and his apparatus because the salaries and allowances of the village head and his apparatus have been fulfilled by the Village Fund Allocation. The legal basis governing village financial management is Permendagri Number 20 of 2018 concerning village financial management (Direktorat Jenderal Perimbangan Keuangan, 2019).

## **B. Actors Engaging in Village Fund Corruption**

Viewed from the point of view of etymology, corruption is a foreign term that is absorbed in Indonesian. In Webster's Student Dictionary, corruption is a term derived from the Latin *corruptio* or *corruptus*. It goes on to say that corruption comes from the original word *corrumpere*, an older Latin word. From Latin, it came down to many European languages, such as English, namely *corruption*; France, i.e., *corruption*; and the Netherlands, i.e., *corruptie* (*korruptie*). It can or should be suspected that the term *corruption* comes from Dutch and becomes Indonesian, i.e., *corruption* (Djaja, 2008). While in the Big Dictionary Indonesian, *corruption* literally means: bad, damaged, likes to use goods (money) entrusted to him, can be bribed (through his power for personal gain). According to Transparency International, *corruption* is the behavior of public officials, both politicians and civil servants, who unreasonably and illegally enrich themselves or those close to them by abusing the public power entrusted to them (Shoim, 2009).

According to page 89 of the book "Buku Pintar Dana Desa," the village leader is the one who enables disregard for village funds. According to ICW statistics from 2020, 2021, and 2022, village leaders have consistently been the five most dominant participants in corruption. The data is supported by processed data gathered by the author through interviews with respondents: all village apparatuses permit corruption of village funds, but the actor who most frequently commits corruption of village finances is the village head himself. Other corrupt village authorities include the village secretary, treasurer, and execution team. Based on these data, it can be seen that the village head is the most dominant actor or the most corrupt village funder.

In relation to Robert K. Merton's theory of social deviance, actors who commit deviance are the result of the existence of structures and values in society. Actors are an integral part of structural-functional analysis whose attention is focused on groups, organizations, societies, and cultures. This analysis is used to see how social roles, institutions, social processes, culture, and emotions are patterned in a structure. Merton's structural-functional analysis focuses on two things: the social functioning of a social structure and individual motives. Actors engaging in a social structure with individual goals might have a detrimental impact on the social system, which Merton subsequently referred to as dysfunction

(Ritzer, 2014). For example, village funds processed by the village administration can have a favorable influence on the economics and welfare of rural communities, but they can also have a negative impact, such as deviant conduct in the form of village fund corruption.

Merton also introduced the concepts of manifest and latent functions. Real functions are expected functions, while hidden functions are unexpected functions. For example, improving the economy and welfare of rural communities is a real function of village funds, but it also contains a hidden function, namely providing resources (Ritzer, 2014) and loopholes for village government actors to commit corruption in village funds. The deviations committed by these actors were referred to by Merton as unanticipated consequences.

Merton's next analysis concerned the link between structure, culture, and anomie. Culture is described as a collection of normative norms that are structured and influence how an organization behaves. Structure is described as an orderly collection of social relationships. Anomie develops when there is a misalignment between cultural norms and the defined aims of group members to act in line with cultural values. This suggests that because actors have strata or positions in a social system, they are unable to behave in accordance with normative principles. Normative is described as adhering to established standards or regulations (KBBI, 2024). For example, village administrators should have normative values that include carrying out their responsibilities and obligations as village government actors. Meanwhile, the culture that exists in society emphasizes that successful people are defined by their economic success. Therefore, they urge actors to engage in specific activities that violate the laws of the current system and create an economic state. This condition of anomie causes an actor to commit deviations.

### C. Process of Village Fund Corruption

Talking about the corruption process includes detailing the succession of acts, flows, and types of corruption, which in this case is corruption of village funds. In general, the process of village fund corruption may be viewed as a sequence of steps or actions targeted at accomplishing certain goals, notably the success of corrupting village finances. A process consists of inputs, processes, and outputs (LMS Spada Indonesia, n.d.). If there is corruption of village funds, the process is connected to the flow of utilizing village funds, which is separated into three stages: input (village fund budget planning), process (village fund budget execution), and output (budget review and monitoring).



Figure 4. Village Fund Corruption Process

#### Budget Planning

Budget planning is the first step in the usage of local funds. The village government takes the step of holding village debates at the start of each fiscal year. Following that, everyone, including community leaders, DPD, village institutions, and religious officials, is aware of the amount of village funds available and how they have been spent. The village apparatus is also used to carry out these operations, such as the village head submitting and passing over to the execution team made up of each village and community leaders. After receiving cash from the village head, the execution team conducts operations. Before spending the Village Fund budget, each village in Indonesia conducts community discussions to plan village activities and budgets for the coming year. Village debates become the highest consultative forum at the village level because they bring together all segments of the community to discuss and make

decisions about the village's plans and activities. However, what if the community is truly apathetic during this planning process, resulting in the debate process being followed only by the village elite, the village head's closest associates, and village officials? As a result, the development and planning of the RAPBDes were motivated by the desires of village authorities and certain local elites, with the goal of profit. This is what makes the budget planning process prone to corruption and demonstrates the phenomenon of elite capture.

Elite capture is a term that refers to the phenomenon of government policies or programs designed to help those most vulnerable instead of being exploited by more powerful or politically or economically influential groups or individuals (Furdas, 2018). In other words, policies that were supposed to be aimed at the poor or vulnerable were instead seized by the rich or powerful. Elite capture can be referred to as the phenomenon of the mastery or dominance of a person or group who then uses their personal interests as a goal to run an institution. This elite capture phenomenon has occurred in Central Java and was carried out by the village head in Kalitorong, Randudongkal District, Pemalang Regency (Djegarut, 2023). The village head, Suharto, corrupted village funds for the 2020 fiscal year, with state losses reaching Rp. 425 million. This mode of corruption is carried out by making decisions without deliberation with village officials or the community. During this corruption process, he concurrently served as treasurer and executor of activities.

The results of the elite capture phenomenon are clearly visible when the Village Budget Plan or RAPBDes is not in accordance with the Village Medium-Term Development Plan or RPJMDes scheme. Then the volume of budget plans per activity item is not in accordance with the generally accepted budget ceiling at the district level. The RAPBDes drafting team does not conform to the classification stipulated in government regulations or ministerial regulations. This further confirms that the power to compile the RAPBDes is actually in the hands of a village head (Yulianto, 2017).

## **Budget Implementation**

The next process is the budget implementation process. The budget implementation process is a follow-up to the budget planning process as a manifestation or realization of the activity plans and programs that have been prepared. In the process of implementing this budget, corruption of village funds has high gaps and opportunities or becomes prone to corruption because, at this stage, it becomes a place for various programs such as physical development and community empowerment. The processed data obtained by the author through interviews with respondents said that corruption of village funds usually occurs in implementation because corruption cannot be fully designed during budget planning, but there is a possibility of corruption being carried out at the planning stage. Some modes of corruption that have occurred in Central Java at the village fund budget implementation stage include nepotism, collusion, budget mark-ups, fictitious projects, BLT corruption, and budget abuse.

### **1. Nepotism**

Nepotism comes from the Latin *Nepos*, which means nephew or grandson (Gischa, 2023). Nepotism itself means the act of choosing someone based not on their abilities but only on closeness or family relationships. The tendency toward nepotism lies in making decisions that are not based on objective, rational considerations but are based on "nepotism" and "kinship" considerations, not on the basis of competition (Shoim, 2009). Nepotism in village government especially occurs when village officials use their position or power to give preference or benefit to their own family members in terms of employment or government contracts.

The processed data obtained by the author through interviews with respondents said that the implementation of nepotism in the use of village fund budgets occurs when there is a development project. Village officials involved in procuring or awarding contracts for village development projects may choose to award such contracts to companies or individuals close to them personally, including their

family members, even if they will use their services more than others who are more competent or offer better deals.

## 2. Collusion

According to Osborn's *Laur Dictionary* (1983), collusion is "the arrangement of two persons, apparently in a hostile position or having conflicting interests, to some act in order to injure a third person or deceive a court" (Arsyad, 2013). It can be interpreted that collusion is an agreement or agreement with an unlawful purpose or committing an act of fraud. Collusion is a dishonest attitude and act by making a hidden agreement in carrying out an agreement that is colored by giving money or lubrication so that all affairs become smooth (Wijaya, 2023).

Collusion practices in villages involve illegal or unethical cooperation between village officials or village leaders and other parties, such as contractors or entrepreneurs, for their own mutual or personal benefit. The processed data obtained by the author through interviews with respondents said that collusion practices usually take place when there is project procurement. This collusion is carried out in the context of the procurement of goods and services. Village officials and contractors or suppliers work together to manipulate the tender or auction process so that the project is awarded to a particular party without fair consideration of qualifications or price. The vulnerability of corruption at the implementation stage is in the process of procuring goods and services. This is done by utilizing collusion with third parties to increase the price of goods in reports and reduce their quality in practice in the field (Yulianto, 2017).

## 3. Markup

Budget markup is a mode of corruption carried out by inflating the budget, especially in the procurement of goods or services. Markup involves adding or falsifying prices or costs in the process of procuring or paying for a good or service. Mark-ups have many types and ways. One of the usual modes of inflating prices is by increasing budget costs on payment notes or financial statements, adding unnecessary or false costs to the project budget, falsifying official travel by increasing travel costs, and increasing consulting or service fees. In line with the processed data obtained by the author through interviews with respondents, it is stated that mark-ups are usually carried out at the beginning of budget planning by inflating prices in the procurement of goods and services (Febriant & Rusdian, 2024). For example, there have been cases of corruption with the method of inflating the budget or markup in Central Java. This mode of corruption was carried out by the village head (Sri Darwati) and village secretary (Untung) in Wonosari, Kemiri District, Purworejo (Heksantoro, 2020). Corruption is carried out by marking up the Village Fund RAB on physical and non-physical activities in the 2016-2018 Village Fund budget. As a result, the state suffered a loss of Rp. 1 billion.

## 4. Fictitious Projects

A fictitious project is defined as the act of one or more than one person in a legal entity or non-legal entity to organize or strive for an activity or work whose work begins with a plan but is entirely fictitious or never exists at all (Nasution, 2020). In this mode, village governments often create fictitious projects or activities in their implementation that actually do not exist. Existing activities were planned, but in reality, they were not carried out. As if it were true that these activities and projects are in order to obtain disbursement from village funds for personal benefit (Tirande et al., 2022). For example, there has been a case of corruption with a fictitious project procurement mode in Central Java. This corruption case was carried out by the Head of Kuncir Village, Wonosalam District, Demak Regency, named Agus Triyono. He committed corruption by planning development projects in the village, but the project was not carried out fictitiously through the Village Fund budget for 2021 and 2022. As a result, the state suffered a loss of IDR 220 million (Rachmawati, 2023).



## 5. BLT Corruption

Direct cash transfer, also abbreviated as BLT (Bantuan Langsung Tunai) in Indonesia, is a government assistance program in the form of cash delivery or various other assistance, both conditional and unconditional, for the poor (Tumbel et al., 2021). BLT is a government assistance program in the form of cash or other assistance provided conditionally or unconditionally to the poor. BLT aims to reduce poverty rates as well as improve people's welfare (Suparman et al., 2021). One potential form of misappropriation of village funds is the use of village funds for BLT, which are distributed to the community. Several problems arise in the implementation of BLT, such as the problem of data collection by poor people, the distribution scheme, the deduction of BLT funds by unscrupulous individuals, and the non-distribution of BLT (Habibullah & Muti'ah, 2023). For example, there have been cases of corruption with the COVID-19 Direct Cash Transfer mode in Central Java. This case was carried out by the Secretary of Petunjungan Village, Bulukamba District, Brebes, named Ifan Andriansyah. This case was carried out by stealing village funds in the form of phase two Covid-19 BLT worth IDR 231 million (Hum Polres Brebes, 2020).

## 6. Fictitious Reports

According to the KBBI, fictitious is defined as fictional; it is only found in fantasy. When associated with a fictitious report, it is interpreted as a report made, not as the conditions for the implementation of activities or projects or the cost budget plan (RAB) that has been prepared (Tirande et al., 2022). A false report is a form of delivering news, information, or incorrect notification of an event (PDAI Universitas Medan Area, 2022). The fictitious mode of reporting can also occur in the corruption of village funds. The processed data obtained by the author through interviews with respondents said that the mode of fictitious reporting is usually carried out in reporting fictitious SPJ and fictitious financial statements. In 2021, the most widespread mode of corruption in Indonesia in the procurement of goods and services was fictitious reporting, with a total of 53 cases (Pusat Edukasi Antikorupsi, 2022). This mode also occurs in the corruption of village funds in Central Java. For example, there has been a corruption case with the mode of corruption making fictitious reports in Central Java. This corruption case was carried out by the former head of Panisihan Village, Maos District, Cilacap, named Jawahir. He committed corruption by making fictitious responsibility reports on the management of village funds in 2020 and 2021 phase 1. As a result, the state suffered a loss of Rp 784 million (Anggraeni, 2023).

## 7. Approximate Abuse

Budget misuse is a mode in which funds that have been allocated in planning are not used properly. Budget abuse occurs when the planned program in its implementation is not in accordance with the planned budget, either when the budget is increased from the planned budget or the budget is not used according to its designation. Some modes of budget abuse that are often carried out in village fund corruption are falsifying reports on the use of village fund realization that are not in accordance with the draft cost budget with market prices, and using budgets that are not in accordance with their designation (Safitri, 2022). For example, there has been a corruption case with the corruption mode of embezzlement of Village Fund budgets in Central Java. This corruption case was carried out by the Head of Pakujati Village, Paguyangan District, Brebes, named Ari Hendri Kusumo. He embezzled village funds for fiscal year 2020 amounting to Rp 314 million, which should have been used for the construction of Pakujati Market (Nugroho, 2022).

## **Budget Evaluation and Monitoring**

Budget evaluation is an action taken to track the budget concerned and is used as a basis for evaluating departmental performance. In the implementation of village funds, each PPKD conducts an evaluation to assess its respective performance, whether its performance is as planned or vice versa; for that, a budget must always be evaluated so that later village funds can be implemented as planned

(Nuraeni et al., 2020). Through village fund evaluation, the village government can find out whether the policies and programs carried out are in accordance with the established standards and procedures, find out the balance of incoming and outgoing funds, commonly referred to as budget audits, find out whether the program targets carried out really reach the target group, and find out whether there are leaks or irregularities in village funds.

All information provided by the village government to the community should not be confusing or invalid, but accurate. In terms of budget document information, the village government is required to always be transparent. Any information on the use of village funds must be verified first before being communicated to the community. This is in accordance with the principle of openness in village financial management, which requires the principle of opening up to the community's right to obtain true, honest, and non-discriminatory information about village financial management while still paying attention to personal and group rights. The efforts that have been made are a form of evaluation and monitoring of the use of village funds, even though each village has its own way or even does not conduct transparent evaluation and monitoring. Budget evaluation and monitoring will not be properly realized if you do not follow procedures in disbursing village funds; village fund budget realization that is not in accordance with procedures; and incorrect and not open reporting. This then led to the late detection of corruption cases against village funds. ICW said that in the monitoring and evaluation stage, the budget is a gap point that causes village funds to be prone to corruption, namely with maladministration and late detection of corruption (Heryadi & Sukmawan, 2023). Meanwhile, accountability for village fund management can simply be seen by combining management principles with implementation in the field to report budget usage.

#### **D. Factors Causing the Vulnerability of Village Fund Corruption**

To find out more deeply why an actor corrupts village funds, an analysis of the factors that influence actors is needed. According to KBBI, factors are defined as things (circumstances, events) that contribute to or influence the occurrence of something. Factors can then be interpreted as conditions that affect a person, resulting in something. In corruption deviation, the causative factors can be divided into two categories: internal factors derived from the corruption actor himself and external factors derived from the external environmental situation that allows the actor to commit corruption. The emergence of corruption can come from internal and external factors. Internal in the form of morals, education, and the insistence of needs. While external factors are opportunities that come from weaknesses in the system, the system in question can come from political, economic, and socio-cultural systems (Elda, 2022). As stated by Syed Hussein Alatas (1975), the corruption factor consists of both internal and external factors (Alatas & Usman, 1981).

##### **Internal Factors**

###### **1. Intent to Commit Corruption**

Talking about intentions in legal terms is called *mens rea*, which is the inner attitude of the perpetrator when committing a criminal act; in this case, it is criminal corruption. The intention of actors to commit corruption deviations is an important thing that must be found out to determine whether the actor has the intention, intent, or purpose of committing corruption. Regarding aspects of individual behavior, Isa Wahyudi gave an illustration: the causes of someone committing corruption can be in the form of encouragement from within himself, which can also be said to be a desire, intention, or awareness to do so (Kementerian Pendidikan dan Kebudayaan RI Direktorat Jenderal Pendidikan Tinggi, 2011). Intention of the actor is more related to individual factors, which include behavior and values adhered to.

According to the processed data obtained by the author through interviews with respondents, village apparatus actors who dare to commit corruption usually have the intention to do so, and corruption of village funds is always prevalent due to the perpetrators' malicious intentions. Intention is important

because corruption may emerge when intention meets opportunity and authority. Even if there is a desire and an open opportunity that are not pursued by authority, corruption will not materialize. Thus, corruption will not develop if the three variables of purpose, opportunity, and authority do not exist and do not coincide.

## 2. Low Human Resources

The quality of human resources is the ability of human resources to carry out the duties and responsibilities given to them with adequate education, training, and experience (Anita Indrawati & Djasuli, 2016). Based on Law Number 13 of 2003 concerning manpower, a person's competency factor is related to individual abilities, which include aspects of knowledge, skills, and work attitudes. As a village administrator, he should have adequate human resource capabilities, especially the ability to carry out positions in the village government. In good village financial management, village officials must have quality human resources, be supported by educational and training backgrounds, and have experience in finance (Wardani & Andriyani, 2017).

From the results of research conducted by Yosef Karel Sitinjak, it shows that there are still many village officials, including village heads, who have not been equipped with qualified leadership skills, a lack of organizational and governance management skills, and orderly village administration in the main aspects, namely anti-corruption and anti-maladministration knowledge (Sitinjak, 2023). The processed data obtained by the author through interviews with respondents said that the human resources of village officials are very influential in the occurrence of corruption. Low human resources make them often not pay attention to the existing administration, resulting in maladministration. The low ability of human resources in village apparatus can affect its performance because the professionalism possessed is not in accordance with the supposed competence.

Low human resources can be caused by not having the quality of human resources in accordance with standards or qualifications and not having the knowledge, skills, and ability to work (Pirantika et al., 2023). This can have an impact on abuse of authority, ignorance of the flow of village funds, and potentially irregularities such as corruption. The competence of human resources has a positive effect on the accountability of village fund management. So it can be said that high human resource competence is needed in managing village funds so as to reduce irregularities such as corruption (Mahayani, 2017).

## 3. Consumptive Lifestyle

A consumptive lifestyle is the behavior or lifestyle of individuals who like to spend their money without careful consideration (Soviati, 2022). When borrowing Jean Baudrillard's understanding, a consumptive lifestyle is conceptualized as a process where buyers of an item are actively involved in an effort to create and maintain a sense of identity through the game of purchased goods (Setia Bakti & Nirzalin, 2019). Consumptive lifestyle was born as a change in human consumption orientation that experienced a shift in meaning, from originally aiming to survive and meet needs to satisfying desires and lifestyle. When the materialistic and consumptive behavior of society and political systems continue to rely on material and money, this can force money politics and corruption (Yamamah, 2009). As Yamamah said, when the materialistic and consumptive behavior of society and the political system that still "deifies" matter, it can "force" money games and corruption.

Consumptive lifestyle behavior cannot be separated from the existence of new cultural values that view those with high ownership of goods and lifestyles as citizens with high social status. Corruption is the crime of greedy professionals. In fact, when viewed as serving as village apparatus, they are able to live a decent and sufficient life but always feel lacking, so they become greedy. In this case, the reason for committing corruption due to the inability to meet the demands and needs of life caused by a small monthly income is no longer relevant (Muhtarom et al., 2022). Consumptive behavior that is not balanced with adequate income opens up opportunities for someone to make various efforts to fulfill these desires,

which then encourage corruption. The processed data obtained by the author through interviews with respondents said that the internal factor that causes corruption is the lifestyle of the perpetrators because the lifestyle is not in accordance with the economy. There is a lifestyle gap where spending does not match income. As a result, it encourages perpetrators to commit corruption in order to meet their expenses. They usually have a habit of spending by doing parties and karaoke like that. So it does take a lot of money to be able to party. When looking at the phenomenon that occurs, actors do intend and have the courage to commit corruption systematically, even though these actions are contradictory to the moral system that exists in society. The culture of self-greed triggers the abuse of actors' authority in managing village funds to put personal interests above the interests of the community.

## External Factors

### 1. The Existence of Gaps or Opportunities

In control belief, control is strongly influenced by references to ease or difficulty in bringing up a behavior. This ease or difficulty is then referred to as a source or opportunity for realizing the desired behavior. In managing village funds with large budgets, existing regulations and laws, and a series of existing mechanisms, of course, there are still gaps that allow village apparatus actors to corrupt village funds. The gap point is used as an opportunity for actors who, from within themselves, already intend to corrupt village funds. A great opportunity will increase the intention of actors to commit corrupt behavior. This opportunity arises due to several factors, one of which is weak supervision from institutions and the community.

According to the processed data collected by the author through interviews with respondents, there was an opportunity for village authorities to conduct village fund corruption due to the lack of community monitoring. In general, supervision is divided into two categories: internal supervision or direct supervision by the leadership and external supervision or supervision from the legislature and society (Kementerian Pendidikan dan Kebudayaan RI Direktorat Jenderal Pendidikan Tinggi, 2011). Supervision can be ineffective due to several factors, such as overlapping supervision in various agencies, a lack of supervisory professionals, and a lack of compliance with legal and governmental ethics by supervisors themselves. Then the community is not much involved in the process of using the village fund budget. Community access to obtain information on village fund management and be actively involved in planning and management is, in practice, much restricted (L. Wulandari et al., 2020). The lack of supervision from the community cannot be separated from the assumption that village government affairs such as budgeting are considered to be the work of smart people and village leaders only.

### 2. Have Power

The relationship between corruption and power is an inseparable one in analyzing the corruption of village funds. The relationship between corruption and power occurs because of great power through structures or positions that can then be misused so as to create opportunities to gain benefits for oneself (Muhtarom et al., 2022). As stated by Lord Acton (1887) in Abiansyah (2019), "power tends to corrupt, and absolute power will commit corruption." No wonder then that corruption of village funds is associated with power and position because one of the characteristics of corruption is related to position in an organized institution. Through power, the actor can abuse his power to achieve his self-interest. In other words, corruption can accompany one's power and make power an opportunity to commit corruption (Odhy, 2021).

For example, when the village head is always the actor who corrupts village funds the most, the village head dared to corrupt village funds because he felt superior and dominant over his power and position. His position as the highest position in the village government structure gave him absolute power. This power is able to give birth to a monopoly of power, making it easier to commit corruption. Through the power possessed, all village officials will submit to the orders of the village head. The processed data

obtained by the author through interviews with respondents said that, having power in village government, perpetrators can use their power arbitrarily, such as to commit corruption. Moreover, the village head, as the highest officeholder, can involve his members because they certainly dare not refuse.

Through this power, it can create a relationship between the village head and his members, which is called a power relationship. Power relations refer to complex relationships between one actor and another actor who has power. This condition can cause the actor who has the strongest power to control other actors. If the control of power is carried out according to its function, it will produce good results, namely the achievement of village development goals. However, if misused, it will trigger an abuse of power, such as corruption. As a result, the village head, as the owner of the highest power, has full access to village funds. Village heads can use these funds for personal or group interests, regardless of the needs and aspirations of the entire village community.

### 3. Expensive Political Costs

Expensive political costs are an external factor in why village governments corrupt village funds. This is due to the culture of high political costs due to the competitive arena of village head elections in Indonesia. Corruption is influenced, in part, by high political costs. They consider it not comparable to the salary earned during office. So the orientation to run for office is to seek a return on investment and get other benefits (Pratama, 2023). The high political costs eventually make some village heads entangled in corrupt practices (Pusat Edukasi Antikorupsi, 2021). High political costs are often a trigger for corrupt behavior among village heads. This phenomenon occurs because of the great financial pressure experienced by village head candidates when conducting political campaigns. Thus, high political costs can create an environment where corrupt practices become prevalent as they are considered a necessary means of surviving or gaining political power.

According to the processed data collected by the author through interviews with respondents, being a village head demands a significant amount of funds, and it is no longer a secret that when they assume office, they must reinvest capital. This demonstrates that the direct election of village chiefs can have an influence on village leaders' unscrupulous conduct as a result of the significant quantity of wealth that must be spent and eventually returned. Village leaders are elected based on their electability, yet economic opportunities are so limited that they are incentivized to commit corruption. As a result, there is a push to recover its political finances (Rahman, 2011).

### E. Aspects Leading Actors to Engage in Corruption

In relation to structuralism and functionalism, Merton emphasized two aspects, namely structure and culture, that can give birth to economic conditions. As explained in the previous subchapter, anomie occurs when there is a disconnect between cultural norms and goals and the socially structured capacity of group members to act in accordance with cultural values. Anomie also occurs when excessive emphasis is placed on one choice at the expense of another. An emphasis on cultural achievement may lead actors to use legitimate or illegitimate means. Meanwhile, when actors emphasize the achievement of structural functions, they will use legitimate methods in accordance with their functions in the structure. Therefore, an in-depth explanation is needed about the structural and cultural aspects that can influence actors to commit corruption of village funds.

#### Structural Aspects

Structural aspects are aspects that are influenced by the rules and functions of an organizational structure. The structural aspect contains a complex system consisting of interconnected and interdependent parts, and each part has a significant effect on the others. This system is carried out according to their respective functions in order to achieve group goals. The village government is part of the state government system and has the function of carrying out empowerment and development so that the

village is related to other systems. In simple terms, the village is related to other government agencies, ranging from ministries to local governments to law enforcement officials. All of them have a structural relationship with their respective functions.

Every actor involved in village government has an important function in maintaining the existence and stability of the community as a whole. Therefore, the existence of village government can continue to survive if it is able to carry out its functions for the community. So one important part of this mechanism is the commitment of village government members to a common set of values agreed upon and inspired by all village government officials. If there is a change in functions and values in a village government unit, the officials who serve as actors who carry out village government functions can cause dysfunctional conditions. The condition of dysfunction occurs when there is structural pressure exerted on the actor to achieve a specific goal. However, actors have other ends and do not all have equal access to the means to achieve those ends. When there is a gap between the desired goal and the means available to achieve it, social dysfunction occurs.

Some systems that are associated with the occurrence of social dysfunction and affect the occurrence of corruption in structural aspects are the political system, management system and organization, and legal system. The political system can affect corruption because politics holds an important key in the system of government, and the essence of politics is gaining power. In the political system, there can be political instability, various political interests of power holders, and the desire of the incumbent to maintain power. Management systems and organizations can cause actors to commit corruption due to the lack of implementation of several functions, such as the lack of example of village heads in leading, the absence of a correct organizational culture, inadequate and non-transparent accountability systems, management that tends to cover corruption within the organization, and weak supervision (Afnanda et al., 2023). The management system and organization play an important role in creating a good working environment because this system is used as the basis for the operation of village government, including regulating the use of village funds. If the organization does not open the slightest opportunity for its leaders or members to commit corruption, then corruption will not occur.

The running of a good governance system. requires internal strength in the organization. As a result, organizational goals, also known as organizational objectives, are required. The importance of organizational goals is to be able to set the focus of organizational achievement, provide sources of legitimacy, form an effective organizational structure, determine ethical standards, and be a guide for the organization. The presence of organizational goals provides a clear direction for leaders and members so that all of them will be oriented toward organizational goals. In addition, it can also be used by all village officials as validity and truth in all actions and decisions that will help in determining the best way to carry out duties and perform an action. A good management and organization system reflects when all village officials are willing to integrate themselves into normative behavior patterns based on predetermined rules of the game.

Because the village government is related to the central government, the management of village funds cannot be separated from the existing legal system. The influence of this legal system will affect structural aspects. Acts of corruption easily arise because there are weaknesses in legislation, which include: (1) the existence of laws and regulations that contain the interests of certain parties; (2) the quality of laws and regulations is inadequate; (3) regulations are poorly socialized; (4) sanctions are too light; and (5) the application of sanctions is inconsistent and indiscriminate (Hamzah, 2005). However, what happens when the law that has been made is unable to prevent a village official from corrupting village funds? In the legal system, it can be seen on two sides, namely legislation and law enforcement (Kementerian Pendidikan dan Kebudayaan RI Direktorat Jenderal Pendidikan Tinggi, 2011). The substance of the law is easily found in rules that are discriminatory and unfair, multi-interpreted, overlapping with other regulations, and sanctions that are not equivalent to the actions committed. This condition shows that corruption is very likely due to a weak system of laws and regulations. The weak

system of laws and regulations provides opportunities to commit criminal acts of corruption (Basyaib et al., 2002).

Meanwhile, in the structural aspect, there is also a power division system that is carried out based on structural positions or positions in village government. The use of power that exceeds the limits of fairness, accompanied by weak mental control of leaders, officials, and government bureaucratic executives, will further open opportunities for corruption of village funds. Misuse of power to benefit oneself or achieve certain goals may occur because the amount of power can control the entire system in an organization. The processed data obtained by the author through interviews with respondents said that the structural aspect that causes someone to commit corruption is because the actor has a position. The position held indirectly gives the actor power, according to its scope. Abuse of power can result in corrupt behavior. Corruption always accompanies the journey of power, and vice versa, power is the entrance to corruption. Lord Acton once said that "power tends to corrupt, and absolute power corrupts absolutely," which means that power tends to corrupt and absolute power tends to corrupt (Budiardjo, 2008).

### **Culture Aspects**

Cultural aspects, particularly cultural ideals that have a direct impact on individuals, might influence their behavior and personality. When cultural values that emerge in society are researched and understood, they may serve as a guide for a person's life in terms of addressing his or her needs. Continuous application of understanding will result in distinct personalities amongst people or groups with cultural variances. Cultural development in the actor's social context shapes views and actions to protect their rights in a variety of situations, including when they desire to advance their own interests. Cultural values, colonial legacy, ethnic variety, regulatory quality, and urban population have all been linked to sociocultural elements and historical corruption (Haryani et al., 2016).

The mushrooming culture of corruption from government agencies, from the ranks of ministries to village heads, indicates that corruption has become a tradition as well as shows the defects in the integrity of government employees towards state values. The government seems to forget its function to set an example of the country's noble values, such as honesty, caring, discipline, and responsibility. When corrupt behavior is gradually accepted by society as something that naturally happens, it indicates that corruption has become a culture of corruption (Argiya, 2013). The culture of corruption shows that corruption has been going on for a long time, and there is a continuous regeneration process that forms a long history as one of the chronic diseases that is difficult to cure. J. Kristadi, a socio-political observer said that corrupt practices in Indonesia have become a culture owned by the Indonesian nation (Rabain, 2014).

The processed data obtained by the author through interviews with respondents said that someone who dares to commit corruption must have a corrupt nature, so in him there has been an intention to commit corruption for a long time, and a high culture of life makes village officials tempted to commit corruption in the village fund budget in the midst of high village budgets every year. This corrupt behavior is used by some village government elements to corrupt village funds. Since the government allocated village funds in 2015, there has been a consistent increase in the trend of corruption cases until 2022 in Indonesia (Anandya & Easter, 2023). Likewise, in Central Java, corruption of village funds has always been a loophole for village officials to commit corruption. According to Sri Margana, corruption in Indonesia is difficult to eradicate because the culture of corruption has become a culture in social practice and has legal legality carried out in society (Carey & Haryadi, 2016). The bureaucratic culture in this case is that the process of selecting village heads is also an arena for power struggles that give rise to a culture of expensive political costs.

It is undeniable that becoming a village head requires a lot of capital. This culture makes people think that being a village head requires high political costs. According to the Corruption Eradication Commission, political costs in village head elections can reach more than Rp 250 million. At least RP 50–

100,000 per vote is prepared to get support from voters (Sarwono, 2023). If there are 1,000 voters in one village, it can be estimated how much money must be prepared. In the end, the elected village chief will be held hostage to recover the political costs of the election. The low knowledge and political awareness of the villagers made them not think long ahead about who the leader would lead them, but how much money could be earned during the campaign.

In addition to the fact that corruption has grown established, the enormous demands on actors' life contribute to corruption. Income or compensation that is not proportionate to the high requirements of living will result in inequality, specifically an income-to-needs gap. When this state persists for an extended period of time, a person will employ a variety of strategies to suit their demands. demands have altered, particularly with changes in tertiary, or fundamental, demands. This is done not just for eating, but also to demonstrate social status. Several studies have found that consumption has social relevance since it is a "way of marking social positions" (Warde, 2018).

The processed data obtained by the author through interviews with respondents said that a culture of corruption will not exist when it is based on fear, piety, and morals. Moral values and morals play a very important role in preventing corrupt behavior. Strong morals reflect individual integrity. Integrity is a moral principle that drives a person to act honestly and fairly. When a person has high integrity, they tend to reject corrupt behavior because they place honesty and fairness above personal interests or material gain. Then good morality and strong morals provide a foundation for self-respect by acting according to moral values even when they are under pressure or temptation to commit corruption. Consistency also helps one to stick to the right principles, even in difficult or stressful situations, as this can prevent one from justifying corrupt behavior.

#### F. Analyzing Deviations of Village Fund Corruption with the Knife of Anomie

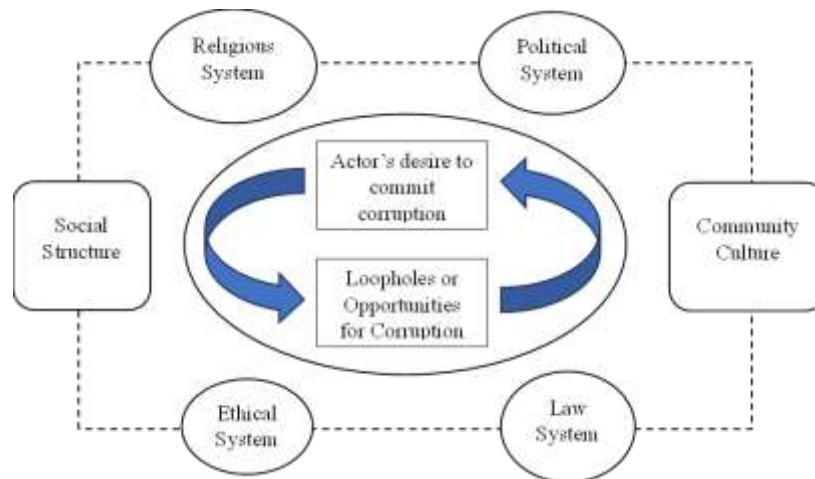


Figure 5. Corruption in Anomie's Point of View

Anomie Merton stated that the social structure of a society can pressure a person to commit deviations. This arises when there is a gap between culturally determined goals (such as wealth and success) and socially acceptable ways to achieve them (Nickerson, 2023). In this case, actors face two pressures: the structure they have and the cultural values that exist in their environment. This disconnect creates a tension that results in different types of deviant behavior, depending on how the individual adapts to the tension. The social structure here is the unity of the village government organization, in which various actors are divided according to their positions, while cultural pressure in the community can take the form of prestige and social pressure that causes actors to want to achieve an achievement even though they use illegitimate means as village government.



Illegitimate ways to achieve what is desired are also side by side with various systems that exist in society, ranging from legal systems, ethical systems, religious systems, and political systems (Lituhayu, 2019). Some of these systems are functions that are present in society with the hope that society can have order. The legal system exists through the creation of various regulations as a basis, guidelines, and supervision of the use of village funds, such as Law Number 6 of 2014 concerning Villages, Permendagri Number 20 of 2018, Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration concerning Priority Setting of Village Fund Use, which is amended every year, and Regent Regulation on village financial management owned by each region. The political system exists through community joint elections to elect village heads, the right of village heads to choose their tools, the right of village heads to determine the direction of village development with the authority to plan the use of village funds, and community supervision of the use of village funds. The ethical system is manifested in the existence of a code of ethics to regulate the performance of village officials and how the village government should manage village funds based on ethics in the community. Ethics are not only for village officials but also for the community to be able to monitor the development and running of village government. Finally, the religious system exists in the form of a system that regulates the actor's system of belief and worship of Almighty God and the rules related to human and human associations and their environment. This religious system is the basis for adherence to the conscience or faith beliefs of actors to avoid deviant acts, such as corruption.

In fact, actors who should carry out their positions and functions as village governments still dare to fight against various existing systems, norms, and regulations to commit corruption deviations. The courage of this actor cannot be separated from the actor's desire to commit village fund corruption and the existence of loopholes or opportunities to commit village fund corruption. In addition, the rationality of actors can be said to also affect the desire for actors to commit irregularities in the corruption of village funds. To look further into the irregularities of village fund corruption, an analysis of the factors and aspects affecting the actors is needed, which will be explained in the next sub-chapter.

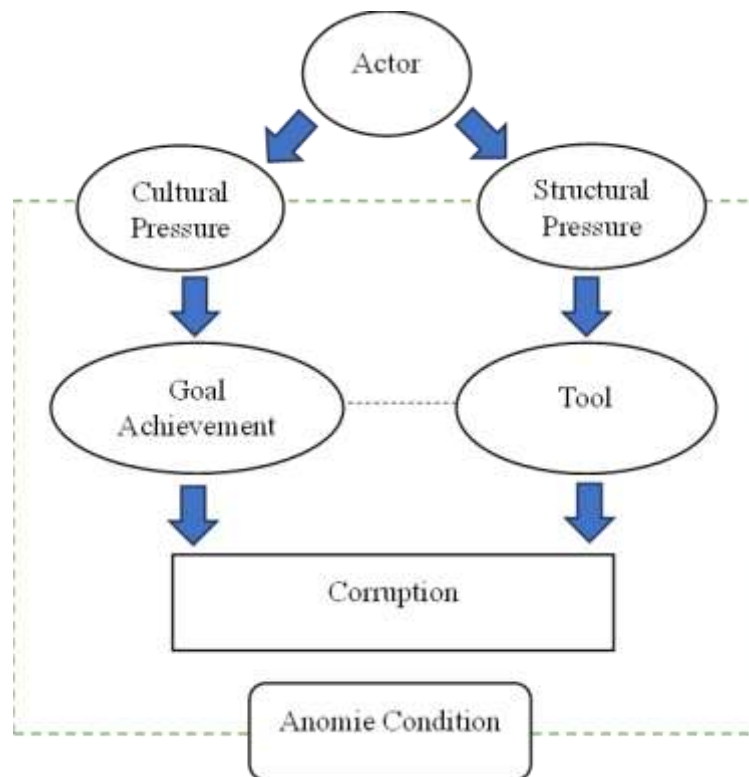


Figure 6. Corruption in Anomie's Point of View

Every social system in an organization always has a purpose. This goal can be achieved when the actors involved in it are able to internalize a shared vision and mission in an effort to achieve the success of these goals. When goals become the foundation for work, actors who always strive to achieve these goals will go through agreed-upon ways so as to create a common space for achieving goals. However, in addition to providing space for its members to realize goals, social systems can also cause pressure. This pressure is referred to as structural pressure, which has an impact on some actors not having equal access or opportunities in the social structure (Patty, 2015).

In addition to structural pressures, there is also a shared system in society that gives birth to cultural pressures. Cultural pressure is considered society's expectation of each individual, with goals that will give recognition to the individual, which is called success. For example, Merton analyzes American society, which emphasizes culture over material success. So every individual in society is patterned by a system that says that successful individuals are those who have material success. But because in society there is a social structure that signifies the condition of individual strata, many individuals are deterred from achieving success. If an individual is born into a low socioeconomic class, it will result in them having limited access to everything, such as only being able to achieve a certain level of education in school, health, and employment. Thus, the chances of such individuals achieving economic success in the generally accepted way, for example, through conventional employment are slim or nonexistent.

Based on this circumstance, anomie may occur, and as a result, there is a tendency towards deviant behavior. In these circumstances, deviance often occurs in alternative forms that are unacceptable to society and sometimes in illegal forms in order to achieve economic success. Therefore, it is easy for someone to commit corruption in order to achieve economic success, which is an example of how deviant behavior is caused by irregularities between cultural values and the ways in which social structures achieve those cultural values. In fact, elements of cultural aspects will give birth to actors' goals, and structural aspects will give birth to means. Goals are defined as goals and cultural interests, such as economic success. Meanwhile, means are defined as rules and controls that are institutionalized and accepted as a means to an end.

These two pressures faced by actors are what cause social deviation. In the case of village funds, village government actors corrupt village funds. This corruption is considered an anomie because of differences in goals and the structured distribution of facilities. In achieving these goals, not every actor uses the available means, but there are those who use them in ways that are illegal or not in accordance with the way that has been determined by the community. When looking at the factors that influence actors to commit corruption, they have goals such as getting a lot of profits in order to fulfill their consumptive lives, spree, and return capital when they will become village heads. Cultural pressure gives the impression that someone who is consumptive with material possessions is considered a rich person.

Actors play an important role as actors in the occurrence of economic conditions. Anomie can be defined as the gap between shared social goals and legitimate means of achieving those goals. In other words, anomie actors will attempt to achieve the common goals of a particular group but cannot legitimately achieve those goals due to the structural limitations of society. As a result, the actor will perform deviant behavior to achieve his goals. The actor accepts goals culturally but refuses to use means that are considered good by society, such as by acting contrary to the norms prevailing in society. The state of anomie leads to the breakdown of social norms due to society's insistence on achieving certain goals but fails to provide opportunities to legitimate actors.

## **G. Efforts to Enhance Community Participation in Preventing Village Fund Corruption**

Community participation is an important factor in monitoring the use of village funds. Through community monitoring and participation, the use of village funds will become more transparent so as to minimize corruption. Legally, the community has been joined by the government through Government Regulation No. 43 of 2018 concerning Procedures for Implementing Community Participation and

Awarding in the Prevention and Eradication of Criminal Acts of Corruption. The regulation generally emphasizes that the government must open space for the public to participate and contribute to the anti-corruption agenda. As a community, it would be nice not only to rely on certain institutions, but the community must be involved thoroughly so that collective supervision can ensure accountable and legitimate management of village funds. Strong community participation shows the strength of civil society and democracy in the village, which is useful in the use of village funds in accordance with common goals.

The processed data obtained by the author through interviews with respondents said that supervision from the community is very important because corruption is caused by the absence of supervision from the community, so public participation is very meaningful in the running of an open government. Ensuring the allocation of village funds can help to see how village government officials are performing in overcoming various gaps and existing social problems. Monitoring and active community involvement in overseeing the use of village funds will also help identify corruption irregularities early. Community participation shows that all citizens have a voice in decision-making, which is demonstrated by comprehensive participation built on freedom of expression and constructive participation. Therefore, community participation must begin at all stages of using village funds, starting with the planning, implementation, and monitoring stages. In fact, collaboration between the community and village government can be an indicator of successful participation in village fund management (Rusnaini, 2016).

### **Conclusion**

Through anomie theory, it can be seen that the dynamics of village fund corruption in Central Java occur as a result of an imbalance of values and norms. The imbalance of values and norms was born as a result of structural and cultural pressures on village government actors. Corruption of village funds by village government actors occurs when there is a disconnect between cultural norms and the structured goals of actors in a group to act in accordance with cultural values. This means that because an actor has a position in a social structure, it can make the actor incapable of acting according to normative values. Structural and cultural pressures are concerned with the achievement of goals and means possessed by actors. To achieve these goals, actors sometimes use means to which they are not entitled. As a result, corrupt village government actors use their positions to use village funds as a means of acquiring wealth, for example, or for other desired purposes. Village fund corruption is predominantly carried out during the implementation of village funds and is influenced by several factors, namely intention, low human resources, consumptive lifestyles, gaps or opportunities, power, and expensive political costs. Therefore, as a preventive effort to prevent corruption of village funds, active community participation is needed in supervising the use of village funds, starting from the budget planning, implementation, and evaluation stages.

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