

# **THE MISAPPROPRIATION OF THE VILLAGE BUDGET: A PHENOMENOLOGICAL STUDY IN VILLAGES IN EASTERN LOMBOK DISTRICT, INDONESIA**

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## **Abstract**

*As the consequence of the implementation of the law number 6, year 2014, villages are now given lot of fund, but unfortunately much of the fund has been irregularly managed, indicating the existence of corruption in the misappropriation of the budget of the village head. The study used phenomenology method to describe the informal experiences working around the corruption. The finding of the research shows that the corruption happens more in the infrastructure projects. It is done through the reduction of the project volume. The domination of the village head plays role in making the corruption worse. The regulation uses to control the act of the corruption hasn't yet worked maximally stopping the act of the corruption.*

*Keywords: Misappropriation, Village Head, Budget Use, Indonesia*

## INTRODUCTION

The implementation of the law number 6, year 2014 has led to significance change for the village prosperity and development. The spirit and the objectives of the law are in step with the visions of the Jokowi-JK government that focuses to develop Indonesia through village development projects (Pahlevi, 2011). In the hope that good, strong, developed, and democratic of village governance will lead people of Indonesia to be more prosperous and autonomous.

The commitment of the central government to develop Indonesia through village development projects is proved with the significance transfer value of the budget to village. The law number 60/2014 commands that the budget for village is at least 6% from the total budget of the state budget (APBN) transferred to the regional government. Thus, it is estimated that every village will manage one billion or more fund per year. This much fund will authorize every village to autonomously manage their development projects.

In order to maintain the transparency and the accountability, Ministry of Home Affairs Regulation number 113 year 2014 issued as a copy of Law number 6, year 2014 and Government Regulation number 60/2014 is used to control and to rule the technical and mechanism of the budget management. One of the most important and crucial problem of the regulation is that village head has powerful authority to manage the budget (Article 1, verse 12) including planning, implementation (project execution), administration, reporting, and accountability (Article 1, verse 6).

The management and the execution of the project funded by village budget nationally and locally show very dynamic and complex phenomena. Every step of the management of the budget has potential opportunity and slot where corruption may occur (Koroy, 2008). The misappropriation of fund use phenomena of the village budget management are almost found everywhere.

In 2015, Corruption Eradication Commission of Republic of Indonesia (KPK-RI) found some potential missappropriation of village budget management. The most crucial problem related to it is that it is lack of transparency and accountability ([www.kpk.go.id](http://www.kpk.go.id)). It is in line with the findings of FITRA (Indonesian Forum for Budget Transparency) that show 4,9 billions rupiah was corrupted with various of modus in 15 regencies being investigated (reseached). One of the ways is budget cuts strategy ([www.seknasfitra.org](http://www.seknasfitra.org)).

In East Lombok Regency, missappropriation of village budget management done by the apparatus happens over the year of 2015 to 2017. Village head of Lenek Lauk (North Lenek), Aikmel Subdistrict, Muhammad Muzani was reported to the police since he was suspected for village budget corruption about 369 millions rupiah ([www.lombokpost.net](http://www.lombokpost.net)). Besides, East

Lombok inspectorate office investigation found that missapprrpiation of village budget management was also done by Head of Jero Gunung village along with other ten heads of different villages ([www.seputarntb.net](http://www.seputarntb.net)). And Head of Dames Damai Village was sentenced guilty by the court for corruption of more than 200 millions rupiah ([www.lombokita.com](http://www.lombokita.com)).

Some cases of misappropriations of village budget management as shown by mass media might be like iceberg phenomena. Annual report made by Inspectorate office of East Lombok stated that it was about 2.04 billions rupiah corrupted over 2014 to 2016. The trend of the corruption rises both from regular audit and audit of investigation.

## LITERATURE REVIEW

The misappropriation of the village budget management is mostly done by the head of the village. This is cuased by the mental of the apparatus and by lack of law enforcement (KPK-RI, 2015). This phenomena indicates that the budget is susceptible to be corrupted ([www.antaraneews.com](http://www.antaraneews.com)).

The misappropriation of use and management of the village budget is absolutely influenced by the characteristic (mental behavior) of the leader (Green et al., 1979). Leadership is about the way of thinking, feeling, attitude, the way of acting and interacting in the work environment as well as with the staffs (Waworuntu in Suryaningtyas, 2016). The irregular working attitudes that contribute to the corruption in a company or public organization (Robinson in Thoyibatun, 2009). Tang *et al.* (2008)., Paino, *et al.* (2011) stated that the aspect of the attitudes of the people involved play very important role in achieving the organization objectives maximally.

The reseacher claims that good leadership attitudes become one of the basis aspects supporting a succesfull finance management because a weak leadership will lead to irregular performance of the bureaucracy (Istianto, 2009). A study conducted by Wahyudi et al. (2012) and Istianah et al. (2015) found that individual attitudes contribute significantly toward the corruption of the regional government budget. In his study, Satriajaya et al. (2017) found that the doer whose irregular attitude recieves a lot of pressures during his working time. Discretion and inconsistence of the policy cause legal kleptocracy.

This situation motivates researcher to deeply study the irregular attitude phenomena of the village apparatus in which head of village plays importantt role. Besides having upper position to control the whole budget, the authority he has in budget management also lead him easily to think about opportunity of the missapprrpiation of act. Study about exposure of apparatus irregular attitude, especially on the aspect of budget management becomes the new study since others do not concern on it.

The reason of conducting this study is actually the response of the implementation of the law number 6, year 2014 and its regulation copy. Besides being a new government policy with its strengths, it needs some inputs to show its weaknesses and to be the way of making it better

## **METHODOLOGY**

This research is a qualitative research. The approach used is interpretation phenomenology. Saladien in Sopanah (2012) states that phenomenology approach is used and purposed to understand the response of human kinds existence and to understand their social interaction experiences. While interpretation approach is used to interpret or to understand, nor to explain and to predict as stated in positivism paradigm (Burrel and Morgan in Sopanah, 2012).

The objective of the research is to interpret why and how corruption could happen in the village budget management in East Lombok Regency. To expose how the missapprrpiation of fund use happens, phenomenology approach is used in the purpose of understanding the esence and the meaning of the missapprrpiation itself, besides to map the ways, to identify the actor or the doer that takes responsible for that, and to value the effectiveness of the regulation implemented to control the corruption.

This research is conducted for two month, from October to December 2017. Data of the research are collected through three ways. First is interview, a general interview with note taking and recording, starting from asking the general views/opinions of the informan to more specific ones focusing on the objectives of the reseach. Second is observation which is done by visiting the villages, recommanded by the informan, where corruption may potentially occur. Third documentary study with tracing any document supporting and related to the reseach.

Data and other materials collection are done through some steps. First is introductory study which includes receiving permit of reseach from Mataram University and Local Development Planning Agency of East Lombok Regency (BAPPEDA LOMBOK TIMUR). Second is field study which includes collecting data through interview, observation, documentary study. This second step involves informans from officer for management of finance, village apparatus, village counselor, government institution, and non-government organization (NGO) with different village counselor. Third is library study that focuses on tracing some books and studies related to the reseach.

The data are furthermore analyzed through the incoming steps. (a) observe and analyze the ways of the misappropriation of finance and project management done by the apparatus; (b) observe and analyze the cause of the village budgeting by the village head.

## FINDING AND DISCUSSION

### Forms corruption in the use of village budgets

One important phase in village finance management is to use the budget. This phase is about the implementation of the project which includes the phase after the planning and the phase before taking accountability for the project. From all, the implementation phase of the budget takes more risk of corruption.

FITRA (NGO for transparency) found that in 2016 modus operandi of the irregular management of village budget includes budget cuts, signature falsification, and unprecisely targeted projects (ineffective project). And it is in line with KPK-RI's findings showing that the crucial slots of missappropriation of village budget management are in the aspect of budget use and accountability.

Inspectorate of East Lombok audit shows that there are some village projects indicating corruption. From both regular investigation (audit) and special investigation over the last three years, inspectorate found that the lost may be about more than 2,04 billions. This much lost is assumed little from the actual lost since the limited capacity and affordability of the inspectorate officer to detect the whole corruption indicators.

The use phase of the budget is the most risk phase that easily lead to missappropriation of use indicating corruption if it is compared with other phases of village budget management. It is known from modus operandi and the frequency of the corruption. From some cases related to this problem, the following are some modus operandi used by the apparatus.

First, fictitious procurement of good and project. This modus operandi is found many and it is also admitted by East Lombok inspectorate officer, Kuni Diniyati. She said:

*“Fictitious procurement of good and project are mostly found in the programs which are not directly related to the village physical projects, such as capital share ownership of BUMdes (Village owned enterprises), funding Family Welfare Movement (PKK) programs, youth organization programs, and village security agency (BKD) programs”.*

Through these modus operandi, most of the doers believe that they will not be questioned in detail by both inspectorate officer and BPK (The Audit Board of Indonesia). Therefore the apparatus are not afraid to do corruption. The strategy that they use is actually simple, that is through making fictitious accountability report, providing fictitious receipt of goods purchase and fictitious money receipt, meanwhile the whole money is used or taken privately by the apparatus and most of them are the head of villages.

Second, reduction of physical project volume or infrastructure project. In accordance with the causes, corruption is not always caused by missappropriation of act. Some are caused by human resources of the apparatus that take responsible for the budget plan (RAB) and

Samsudin, village head of Kecamatan Keruak (Keruak district) does not agree very much if it is called corruption.

*“If the work does not succeed or less than expectation, it does not mean that it is deliberately done or much worse corrupted. We admit that there must be wrong in the budget plan (RAB) and again it is not a corruption” Said Samsudin*

This unilateral claim does not show the truth, since, on the other hand, the findings indicate that there is corruption in budget plan (RAB), even it is concluded that the corruption is deliberately intended from the beginning of budget plan (RAB) making. This fact is admitted by the secretary of Melon village, Kecamatan Jerowaru (Jerowaru district) who doesn't want his name mentioned here.

*“I know that they both TPK (Project Implementation Team) and village head cooperate. All project volume is reduced deliberately including the project quality because they think that it will not be examined in detail by the superintendent. They can actually get profit if they work under budget plan (RAB), but they want more and think it is not enough” he said.*

Zainal Arifin realizes that the way village head and TPK work disappoint him very much because they work lonely without involving other related apparatus. His position as Head of Technical Implementation for Village Finance Management (PTPKD) and village secretary. These two position are vital and important for payment process and management of all project executed. Unfortunately, village head prefers having his treasurer staff instead of him.

Third, budget cuts. The ways that they use in budget cuts are mostly through honorarium and giving funds to community groups. Irsyad Sadikin, an auditor in inspectorate office of East Lombok discuss in detail his findings, he says:

*“Budget cuts is actually caused by the ignorance and weakness of the fund receivers and this situation is used (benefitted) by the doers (the apparatus), like honorarium cuts for village staffs, because the doer know that they (the staffs) will never make it problem or never complain. While cadres of POSYANDU (centre(s) for pre- and postnatal health care and information) do not know how much honorarium they can earn precisely and therefore when the honorarium is cut, they exactly don't know at all, and even they know it, they are not dare to say something”.*

Besides budget cuts, some misappropriation of funds that are mostly complained by the people are funds for unlivable housing (RTLH). Here, the people that are considered to receive the funds will not be given money but materials and the value of the materials is not as much as the money which is about ten million for each house.

The aspect that leads the apparatus to manipulate the funds easily is the ignorance of the funds receivers. The receivers of the fund don't know detail of the information about the fund

they will have, including the amount of the fund. The information they have only that they will be funded for their houses. Village Head plays the most important role in this kind of budget cuts.

If we look at the law, the practice of misappropriated acts in budget use is contrary to the prevailing rules and regulations. Regulation of Minister of Home Affairs 113 year 2014 on village finance management rules the mechanism of budget use transparency and accountability.

Fourth, the project is done by the third party. Misappropriation of budget use and management cooperating with the third party are considered new specially in physical and infrastructure projects. Whereas, in accordance with the regulation related to procurement of good and service, village projects shall be carried out through self-management mechanism. While the projects that may be undertaken by the third party is the procurement of the materials.

Irregular acts indicating corruption done by the apparatus is hard to detect since it is kept and classified internally by the village team for finance management. It is in the line with a village secretary statement, Mr. Badri, Mawar Village, Jerowaru subdistrict. He says:

*“Village head doesn’t want to get busy, physical projects, such as paths, roads hoarding, village health centre (s) development, and others are subprojected or are undertaken by the third party. What the village head knows is only the fee which is about 10% from the third party. The third party is usually the project implementation team (TPK) that carry out the whole projects. TPK head just give 10% to the village head”.*

The way they manipulate the project fund through transferring the projects to third party is contrary to the prevailing rules. Regulation of the minister of finance of Republic of Indonesia number 49/PMK.07/2016 article 22 verse 2 states that the implementation of the village projects shall be carried out through self-management with local material resources and empowering local people.

### **The causes of corruption in the use of village budgets**

Corruption on the use of village budget involves many aspects, including mentality of the apparatus. Some audit investigation findings show that finance management officer play important role in any village corruption, even the management officer is the doer of the corruption.

As a peak leader in the village, village head also has power to manage the all funds as budget use authority (KPA) of the village budget. It is stated, in Home affairs minister regulation, article 1, verse 12 number 113 year 2014 on village budget management guidelines, that village head as one of the apparatus having authority in village budget management. And it is described in article 1 verse 6 which says that village budget management includes planning,



implementation, administration, reporting, and accountability. This special authority of the village head doesn't always mean good but sometimes means worse. Position as a village head is prestigious and powerful. If it is used right, it will bring prosperity for the people of the village but if it is used inappropriately it will lead to manipulation and corruption.

Referring to the findings of east Lombok inspectorate audit, from 29 cases, most of them are village heads. This phenomena affirm that misappropriated acts indicating corruption are caused by the village heads in misunderstanding their power and authority given by the regulation.

There are some mistakes or misunderstandings of village heads in interpreting the power and the authority. One of them is that village head doesn't involve other parties, such as Project Implementation Team (TPK), Technical Implementation for Village Finance Management (PTPKD), Village Representatives Board (BPD), and others, in planning and designing the projects. On the other hand, there are some other village heads who transfer all their power and authority to those parties on condition that the village heads are given much more fee. Kurniawan, a village head from Manggis Village, Keruak Subdistrict says that the mechanism of village budget management is well-designed and well-prepared and it is clear in the regulation but it is no need to be precisely the way it is because every village has its own characteristic and therefore it needs to be adjusted. He doesn't like to call it corruption. He says:

*“Just in my village with a very limited resources, any supporting village organization that we make doesn't run effectively. TPK and PTPKD members are slow-motion workers and therefore we can't work with them and I initiated to take over the whole power and authority to effect the projects. In this case, it doesn't mean that I broke the rules or corrupted”.*

This happening can't be a justification to say that taking all authorities in budget and project management are all right. It need to keep it in mind that it doesn't comply with the prevailing rules and regulations. In accordance with the mechanism, village budget management shall involve parties such TPK, PTPKD, BPD, and others actively and proportionally. This involvement will ease the projects to be implemented and will anticipate or minimize the irregularities since every party can control others and can restrain the power and authority of the budget use authority (KPA), in this case the village head authority.

Some cases may describe clearly that the mechanism of village budget management is lack of participation and risk of missappropriation of act. Budget cuts and transferring projects are two of modus operandi that indicate the presence of other party's role cuts involved in village budget management.

Suciwati, a village counselor that is on duty in Keruak Subdistrict elaborates her experiences over last two years. Her main duty was to supervise the implementation of village



budget management. The large amount of village budget make many villages become not ready to use it properly since they have not enough human resources to handle and to manage the money well.

The impact that Suciwati felt so hard as a coordinator of village counselor in Keruak subdistrict is that there were many conflicts among the apparatus who were involved in budget management and conflicts between the apparatus and the people of the village where the projects were implemented. All problems were mostly caused by the way village head used his authority. In this case the village head usually uses his power without discussing with other parties and he tends to put on his staff and other parties under pressure. Suciwati found this problem in a village where she became a counselor.

*“Our duty is to be active giving input and critic to all villages where we work in but there were some villages that don’t want to be supervised by any counselor. Meaning that those villages break the law and regulation. They forget that we work by command of law and regulation” she said.*

This rejection from being supervised meaning that the village heads are assumed to hide the corruption or are trying to cover it. And it is approved that between rejection and corruption are related. Take some complaints of village people to consider, meaning that where village counselor is rejected, there will many complaints from people will emerge, even the village heads where counselor was rejected arrested by the police because of corruption and some of them were finally sentenced by the court.

People solidarity for transparency (SOMASI) of West Nusa Tenggara (NTB) has noted a lot about how villages corrupted their budget. Since it was created in the era of reformation, SOMASI as an NGO that concerns on corruption investigation in any government institution has established counselors to supervise and watch how villages manage their budget and it agrees with the implementation of Law No. 6 year 2014 on village and with government regulation No. 60 year 2014 on village budget. Seeing the budget is a lot, it is assumed that there will be many problems emerge in every village where human resources are less.

This is a reasonable enough and not a hoax. The director of SOMASI NTB, Ahyar Supriadi says that in the first time when the budget is directly given to every village, SOMASI found human resources of the village are not ready yet and don’t know how the apparatus manage the whole budget. The ability of the apparatus to understand the regulation as the first way to manage the budget is not completely enough. Therefore local and central government performed training and supervision on how they manage well the whole budget.

According to Yadi, there are some crucial notes that we need to pay attention. First, large amount of the budget has changed the perception of all related parties in the village,

especially those who manage the budget. Villages were not becoming an interesting issue before they get that a lot of budget and now they look like a beautiful girls since they have it. People now compete hard to be head of the village. Second, village now become new places of corruption. This is not fake or hoax since almost half of the villages in East Lombok are indicated corrupt.

*“Principlely, as long as the village head works on the right track and cooperate, the village budget will be safe and all of the projects will be easily implemented well and with no problem. But if from the beginning, the village head starts to work incorrectly and doesn’t follow the regulation, then promblem will come up and corruption is there. So, everything depends very much on how the village head works” he said.*

Role of village head in misappropriation of use of budget management starts from every step of the project management. FITRA (Infonesian Forum for Budget Transparency) NTB has found some promblems related to village budget use and management, such as role cuts by the village head for budget management team. This starts from the time the fund of the project is withdrawn. Procedurally, to withdraw the project fund, treasurer is getting involved by signing the bank slip, but FITRA found that it is all done by the village head alone and the treasurer sign is being falsified.

FITRA NTB then values that the absence of the treasurer in the process of withdrawing the project fund may disturb the implementation and the realization of the whole projects. This situation becomes worse since the village head is not transparant in the use of the budget. He cuts all honorarium for the village staffs, for the treasurer, for the cadres of POSYANDU, and even he cuts the fund that is allocated for people projects. There is no significant control from other party and staff since they both have inequality of bargaining power and therefore this habit continuously goes on.

The other way village head corrupts the budget is through transferring all project process to be performed by the management team that he has chosen although it breaks the regulation. This way is the most familiar modus operandi used by the village head to corrupt the budget according to FITRA NTB finding.

Ervin Kaffah, FITRA NTB COORDINATOR, values the potrait of the corruption in the village budget reaches the worrying phase. The more money that village has, the more people compete in village head ellection. It shows that village becomes new interesting place to work in. But the problem is that the large amount of the budget is mostly corrupted. It doesn’t fulfil effectively what village people need.

Regulation and the Slot of Corruption

The use or the realization of budget is a part of village budget management. There are some regulation becoming guidelines in the process of the management of the budget. There are law, government regulations, and minister regulations. Besides having regulations from the central government that rule the way budget is used in general, local government is also recommended to provide another regulation that fits and completes the upper ones. One of them that has been made by East Lombok is Regent Regulation No. 29/2015 on village budget management which finally changes into regent regulation No. 28/2016.

The creation of all regulations is a part of government efforts to ensure that the budget is well-managed and organized for the prosperity of people. Unfortunately, it doesn't guarantee that it is free of corruption and one of the problems that cause it happen is the slot in the regulations.

The audit finding from the inspectorate office of East Lombok shows that although the regulation is good enough to control, to help, and to lead people of the village manage and organize the budget, but still it all depends on the mentality and morality of the people. The team that manage and organize the projects have to keep the spirit and commitment, especially the village head as the top leader as well as the budget use authority.

Senior auditor of inspectorate office of East Lombok, Kuni Diniyati suggest that the regent regulation No. 28/2016 need to be renewed and completed to make it able to control and reduce corruption. She adds that it need to involve subdistrict head in the development and supervision phase. Because subdistrict head is not legally involved in supervision and management, he and his staffs have no idea what to do when they see a potential missappropriated use of the village budget.

The weakness of the regulation where subdistrict head has no right to supervise is complained by him and his staffs. This regulation put him and his staff as outsiders watching. Whereas structurally village head needs to coordinate with subdistrict. Section head for village development of Jerowaru subdistrict, Lalu Jub says that no slot for subdistrict development and supervision will eas village head and apparatus to carry out the project the way they want. And it is impossible that regency government can directly control all villages that is about 239 villages and spreads up in the large area.

*“After the implementation of budget policy for the village, there is no obligation for the village to coordinate so that subdistrict in this position doesn't know what villages do for their own. We know what happens after people of a certain village report their village head to the police becuase of corruption”.*

Another crucial problem that need to complete is the procedures and the mechanism of withdrawing the fund. In accordance with the regulation, budget from the central government is

withdrawn two times, while another budget such as from ADD (village budget allocation) will be withdrawn three times. The problem is that, the next withdrawal may be carried out by the village treasurer although the obligation of the previous withdrawal is not yet completed.

This situation lead to a risk and cause problem indicating corruption. There are many problems found by FITRA NTB in villages where village are in trouble to complete the admistration of the presence withdrawal but prepare to withdraw another fund. This indicate that villages can't solve their problems to complete the whole project requirements because the fund is used for another thing and to complete the projects, the village proposes for the next withdrawal.

The weaknesses of the regulation often become slot used by the apparatus of village to manipulate and corrupt. And this effect to the lost of village budget both national budget and regional budget. SOMASI NTB is working on investigation to find out tax payment negligence over the years. Procedurally, the mechanism of the tax payment shall be completed after the project is accomplished. There are some village treasurers that break the rule with delaying the tax payment until the audit of the inspectorate office is coming up.

## CONCLUSION

Large amount of the village budget is challenging. Meaning that it will be useful for village developmet and on the other hand it is dengerous since the budget is misappropriation of use. Some forms or modus operandi are used to manipulate, such as fictitious of procurement of good, fictitious of projects, reducing the physical project volume or infrastructure project, budget cuts, and "purchase" the project or transferring the projects to the third party. All misappropriation of fund are mostly cuased by the role of the village head. The power and the authority of the village head is abused. Being very dominant and pressing his staff are the way that village head use to smooth out the practice of his corruption. Regent regulation No. 28/2016 still give slot to any village to do corruption and therefore this regulation need to be completed to anticipate another way of corruption.

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