

*Review Article*

## **Exploring the Roots and Solutions of Maladministration, Power Abuse, or Corruption in Contemporary Indonesian Villages**

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### **ABSTRACT**

This article summarises previous studies on corruption in the rural sector after Indonesia's Village Law was passed. It uses a non-systematic multidisciplinary survey of forty peer-reviewed social science literature from 2014–2023 in the Scopus and Google Scholar databases to explore various complex factors that lead to village fund corruption and the set of conceptually proposed intervention measures to fight it. Public officials have frequently misused the granted autonomy, as proved by the rampant corruption in recent years. Beyond direct financial motives and low salaries, inadequate information provision and institutional weaknesses emerge as additional contributors to corruption. Various tactics, including manipulation of budgets, creation of fictitious reports, hindrance of public facility construction, misappropriation through unproductive enterprises, establishment of “ghost” villages, and solicitation of bribes, are employed by corruptors. Previous authors suggested that effective village governance can prevent and address such a worst maladministration by implementing robust practices like internal control, accountability, transparency, and compliance with regulations. Other proposed solutions to combat village

fund corruption are empowering village officials, using advanced technologies, intensifying external audits, getting the community more involved, and enforcing strict legal sanctions. This overview urges evidence-based policies, collaboration, and systemic efforts for inclusive development and equitable outcomes in Indonesia's rural areas. While macro-level studies and specific effective formulas still need to be improved, we call for future research to address this

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gap by conducting a rigorous exploration of village corruption and producing the best ways to stop it.

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## INTRODUCTION

Maladministration, corruption, and abuse of power are concepts with intertwined meanings. Maladministration works as a mode of procedural deviation or intentional abuse of power by elected leaders and any level of government apparatus to expand influence and increase personal wealth by neglecting public interests. Maladministration reflects a condition in which decisions taken by government officials deviate from the public interest so that they fall into the category of corruption (Romano et al., 2021) because it always intersects with a series of actions ranging from misdemeanours to professional misconduct, negligence, moral decay, legal violations, and criminal activity (Milley & Dulude, 2021); as a result of the administrator's ignorance of the regulatory regime and ethical dimensions related to corruption problems (Onyango, 2022). Maladministration becomes a device of acts of corruption that reflects the application of arbitrary power in it, and corruption itself can be placed in the category of arbitrary power because it always presupposes the use of force to achieve particular intentions that are contradictory to the original ideal goals (Breakey, 2017).

Abuse of power is the main distinguishing feature of corruption from other maladministration behaviours because corruption is often based on a person's positional factors. Once the individual holds a position of power, corruption can arise when the individual intends to do corrupt work (Modesto & Pilati, 2020). In other words, anyone in power in a specific public position may be tempted to utilise that power for a different goal than that dictated by laws and standards (Pozsgai-Alvarez, 2020). Thus, acts of maladministration, corruption, and especially abuse of power originate from a discrepancy between the ideal goals implied by regulations for administrative authorities and the personal goals pursued deliberately by actors working in government institutions (Hayati, 2019).

The optimism of many parties towards the potential contribution of post-decentralisation village regulation in Indonesia and the large disbursement of village funds for the realisation of the independence of this lower-level government area is increasingly being eroded by the emergence of the many cases of worst maladministration, abuse of power, or village fund corruption (Harun et al., 2021; Novrizal & Podger, 2014; Permana et al., 2020; Sofyani et al., 2020, 2022, 2023; Srirejeki & Putri, 2023; Yuliastina et al., 2021). Since village autonomy was rolled out in 2015 as a manifestation of putting the Village Law in effect, the trend of corruption in the village sector has increased. During 2015-2022, the Central Government disbursed around four hundred seventy

trillion rupiahs of village funds. Still, in their management, it was revealed that 601 corruption cases ensnared 686 village heads from all over the country (Pribadi, 2022). These cases have been reported in various national and regional media, where different court sentences have been handed down to the perpetrators involved. Based on this fact, village fund corruption has affected numerous local administrations throughout Indonesia. The increasing trend of corrupt behaviour reflects the personal needs and interests of the perpetrators, especially the Village Heads, to accumulate wealth and pay off political debts while they are still in office, which is made possible by the opportunity to take such actions (Lucas, 2016).

Corruption is not limited to undermining the quality of transparency and accountability of the village government and other executive, legislative, and judiciary institutions. That is why Indonesia suffers from endemic and entrenched corruption (Tambunan, 2023). The rampant corruption committed by government officials in this country has further strengthened the seeds of public distrust, which is not only caused by the government's low formal legitimacy in accommodating public demands (Hidayat, 2019). In other words, corruption has destroyed the public's belief that government institutions will always act for the common good, not the interests of individuals or groups.

It is undeniable that inefficiency in the economy, acute socioeconomic injustice, and the weakening of democratic functions in developed and developing countries

are also negative consequences triggered by acts of corruption (Fisman & Golden, 2017). Because there is no efficient system of accountability, government entities abuse their authority, which leads to corruption (Bonsu et al., 2023). It is the most prominent type of deviation by local governments (Yates & Graycar, 2020), including in Indonesia. Corrupt behaviour, as the worst maladministration, is inherent in unclear bureaucratic processes. The lack of capacity of bureaucrats to comply with financial procedures (Onyango, 2022), so the primary characteristics of acts of violation of the law always lie in the use of authority and formal power clandestinely under the pretext of legality (Breakey, 2017), to obtain something that is termed a "personal unlawful benefit" (Putri et al., 2024).

Corruption worsens social inequality by disadvantaging vulnerable populations, exacerbating existing disparities in Indonesian villages. By tackling corruption, policymakers can work towards a more equitable distribution of resources and opportunities and reduce social inequality. Corruption obstructs progress on various goals, and understanding the local manifestations is vital to meeting these global targets. Addressing corruption also aligns with Indonesia's commitment to achieve the SDGs (Sustainable Development Goals). Consequently, a targeted approach to combating corruption can contribute significantly to Indonesia's SDG progress. Understanding and addressing corruption and power abuse at the village level is essential for building strong communities and, by

extension, a stronger nation. Transparent and accountable village governance can serve as a model for development (Hidayat et al., 2019; Taufiq & Hidayat, 2022). By enhancing local governance, Indonesia can foster sustainable development and community empowerment, benefiting the country.

An extensive collection of substantive but scattered literature discussing the issue of village corruption in Indonesia, especially post-decentralisation (during the period 2014–2023), has so far increased, in which the authors used forty peer-reviewed journal articles indexed in the Scopus and Google Scholar databases as a basis for analysis, out of sixty-nine literature listed in the bibliography. Nevertheless, other writings outside the theme and period of the search are also used to present the formulation of the meaning of the concepts of maladministration, corruption, and abuse of power. Understanding the complex interplay of factors that contribute to corruption and power abuse in Indonesian villages is crucial for both policymakers and concerned citizens.

A complete literature study needs to be conducted on the reasons for, how, and other complicated factors of village fund corruption in Indonesia, especially after the 2014 decentralisation. The necessity for a comprehensive synthesis that brings all the findings is still a research gap because most research is fragmented and only looks at certain aspects. That is why we need a full review that profoundly examines the motives, modes, and complicated factors

that led to village corruption after the Village Law granted autonomy. Village corruption prevention efforts have also been studied, but the literature must fully document these measures. This collection of past research can show village fund corruption, fill in the blanks where we do not know enough, and help us devise better ways to stop it.

The core idea to be conveyed about the above narrative is that the decentralisation of village governance in Indonesia, especially after the issuance of the Village Law, has led to a significant increase in corruption cases as the worst maladministration practice that reflects the abuse of power of the village government officials, which harms socioeconomic justice, weakening democratic functions, and making unbalanced distribution of development resources (Antlöv et al., 2016; Ash-Shidiqqi & Wibisono, 2018). Large allocations of village funds are vulnerable to corruption by public officials due to the absence of efficient accountability systems. Abuse of power is the main characteristic of corruption compared to other maladministration behaviours, which often arise due to a person's ability or political position where they are tempted to use it to achieve goals contrary to legal provisions.

This literature review presents a narrative of the close relationship between corruption as the worst maladministration practice and the abuse of power by the village government officials to expand influence and increase personal wealth without regard to the public interest. It delves into the heart of this issue, shedding light on the root causes,

consequences, and efforts to combat these challenges in the contemporary Indonesian context. By examining specific cases and the broader socio-political landscape based on previous research findings, we aim to provide a comprehensive perspective on a matter that has significant implications for the well-being and development of local communities in Indonesia.

The research aims to address two main questions: (i) what are the motives and modes employed by individuals involved in village fund corruption in Indonesia following the implementation of the Village Law and (ii) what interventions have previous researchers proposed to combat it. This literature review seeks to uncover the motivations and methods employed by individuals involved in village budget corruption in Indonesia following the implementation of the Village Law. Another objective of this study is to outline the strategies for combating corruption in village budgets, drawing on prior research undertaken by scholars. This research aims to enhance comprehension of the underlying causes of village fund corruption and inform the formulation of productive ways to combat it in the future.

This article delves into the motives, modes, and consequences of the village fund corruption and the prior proposed intervention measures. Understanding the dynamics of corruption is crucial for policymakers, government officials, and stakeholders involved in rural development. Corruption diverts resources from essential projects and undermines public trust

in government institutions, hindering socioeconomic progress and perpetuating poverty. Our study sheds light on the factors contributing to corruption and the tactics applied by corruptors, providing valuable insights for designing targeted interventions. Addressing corruption at the village level aligns with Indonesia's commitment to achieving the Sustainable Development Goals and can contribute to broader efforts to foster inclusive development and reduce inequality. By synthesising findings from previous studies and identifying gaps in knowledge, this article lays the groundwork for future investigations into village fund corruption and the most effective strategies for combating it.

### **The Historical Foundations of Village and the Ongoing Problem of Corruption**

The issue of corruption in Indonesian villages has a longstanding historical foundation, dating back to pre-colonial and colonial periods. The historical settings have had a crucial role in the emergence and perpetuation of corruption within contemporary village governance. During the pre-colonial period, Indonesia comprised numerous kingdoms and sultanates, each distinguished by its unique system of government and taxation. Despite the presence of diversity and decentralisation throughout the kingdoms, incidences of corruption were common. Local administrations often charge excessive taxes, misuse funds, and participate in nepotism. The persistence of corrupt

practices remained prevalent during the colonial era, as evidenced by the Dutch's development of a centralised administrative framework, which consolidated power within a selected group of colonial officials. Corruption and bribery were prevalent in the Dutch government, including at the grassroots level of government, such as within villages (Hannigan, 2015; Kroeze, 2021).

Following its independence in 1945, Indonesia faced the enormous task of establishing a unified nation. The enduring presence of corruption within village governance can be ascribed to a convergence of factors, including resource limitations, insufficient institutional capacities, and a scarcity of effective oversight mechanisms. Village officials' discretionary authority often influenced resource allocation, enabling occurrences of embezzlement and misuse of monies. Moreover, a cultural framework centred around patronage and clientelism endured, hence fostering corrupt practices in which those in positions of authority granted favours and allocated resources to their loyal followers. The period of Suharto's governance, spanning from 1967 to 1998, was marked by a notable prevalence of corruption, signifying a solemn episode in the historical account of Indonesia. The consolidation of power under the leadership of Suharto's authoritarian administration had a significant impact, leading to the widespread prevalence of corruption at many levels of government, including among local communities. Government officials are frequently involved in unlawful activities,

including embezzlement, extortion, and bribery, fostering a pervasive corruption culture (Vickers, 2013).

Despite the political demise of Suharto, corruption persisted in rural areas of Indonesia. The subsequent decentralisation endeavours to enhance the authority of local governments presented novel obstacles. The village authorities, who possess increased autonomy, must prepare to manage their augmented duties effectively and consistently. The presence of inadequate supervision measures and inconsistent enforcement of accountability mechanisms resulted in the emergence of chances for corrupt practices. Corruption continues to be a pressing issue in rural areas of Indonesia, characterised by financial misappropriation, bribery, and inadequate administration of public resources. It is imperative to recognise that endeavours to address corruption have been continuously underway, accompanied by increasing awareness of its adverse effects on development and government. Understanding this historical context and the prevalence of corruption is essential for crafting effective strategies to address this deeply entrenched issue in Indonesian villages (Fürstenberg et al., 2023; Mukartono & Rustamaji, 2019).

The adoption of the Village Law marks the stretching of fiscal and political decentralisation for villages as regions and lower-level government entities in Indonesia. This regulation reflects the efforts of village autonomy to bridge the accelerated increase in public welfare in the various areas of the country. In line with



this framework, village decentralisation can also trigger initiatives to increase village income (Lewis, 2015). Through the decentralisation scheme, the village has been acknowledged as a distinct legitimate entity with unique rights and powers, especially in the domain of development management as well as determining its budget expenditure (Vel et al., 2017) for community empowerment and poverty alleviation (Putri et al., 2024). The Village Law gives greater autonomy to village governments to control and oversee local activities under community interests while promoting residents' active involvement in identifying issues and opportunities and producing solutions (Sofyani et al., 2022). This regulation provides adequate authority and disbursement of funds to village governments for administering the government, putting in place development, community empowerment, and community development while requiring each village administration to abide by and put those ideals, like anti-corruption, openness, participation, and accountability, into practice (Susan & Budirahayu, 2017).

Villages in Indonesia occupy a pivotal position in the country's administrative hierarchy, and their importance is multifaceted. They serve as the foundation of governance, facilitating a direct connection between the government and the people. This proximity enables localised and responsive management, catering to the unique needs of individual communities. Moreover, it is imperative to acknowledge the significant contribution of villages in

facilitating vital public services, such as education, healthcare, and infrastructure development, especially in geographically isolated regions. Beyond administrative functions, they function as custodians of Indonesia's diverse cultural heritage, preserving and promoting Indigenous traditions.

Additionally, they empower local communities by encouraging civic engagement and offering a degree of autonomy in decision-making through elected village leaders and councils. They are central to rural development efforts, fostering progress in rural areas, and their bottom-up planning approach ensures alignment with community needs. Implementing decentralisation strategies has given villages a certain degree of local autonomy, allowing them to govern their affairs while operating within the boundaries of national legislation. Recognition and enhancement of their role are imperative for Indonesia's comprehensive development and citizens' welfare (Annahar et al., 2023).

The realisation of the ideal desire for village autonomy is currently prone to be tripped up by an overflow of village fund corruption cases, which has sparked high pessimism among various actors. Instead, the government's concentration was drained on the problem of rampant corruption in certain villages (Nugraha et al., 2019), conducted by the village head and his apparatus (Srirejeki & Putri, 2023). Non-accountable officials misused the allocation of development funds, so this large budget contributed little to advancing village life

(Sofyani et al., 2020). These sad facts gave rise to the pessimism of many parties that the village autonomy policy only provides new space for inefficiency and corruption of the state finance at the village level instead of bringing significant benefits to increasing the group of people's welfare.

The trend of increasing corrupt behaviour in village funds management is contrary to the formulation of the lofty ideals of decentralisation or granting autonomy through the passing of the Village Law in which the Village Government is given great discretion in managing local affairs based on the public interest (Sofyani et al., 2022), increasing the performance of providing services and reducing social inequality (Lewis, 2015), and maintaining a democratic control room that allows active participation of citizens in overseeing village development budget spending (Vel et al., 2017). Currently, the Village Government has complete control over the management of government affairs and has the right to receive direct allocations of village funds from the Central Government (Pratolo et al., 2022). Village funds are an additional substantive fiscal resource for villages to accelerate development programs and improve public welfare by intensifying poverty alleviation programs (Harun et al., 2021).

In summary, corruption in Indonesian villages has long historical roots, starting from the pre-colonial, colonial, and post-independence periods, where limited resources, weak institutional capacity, a culture of patronage, and the lack of

effective monitoring mechanisms reinforce the roots of corruption in village governance. Decentralisation has given autonomy to villages, but unfortunately, corruption remains a serious problem that reduces the benefits of this politico-administrative discretion to accelerate the realisation of the welfare of village communities.

## METHODS

This article is a narrative overview, a particular type of narrative literature review that presents a summary or narrative synthesis of a concise version of previously relevant information published through simple steps in the form of (a) performing a preliminary search of the literature, (b) selecting some of the best evidence synthesis, and (c) presenting a narrative review as objective as possible (Ferrari, 2015). The primary purpose of such a literature review is only to present a summary of prior knowledge where the scope of questions is broad; there is a selective search strategy and primary materials' conceptual-empirical nature; and a need for a straightforward study selection process and quality assurance. It synthesises or analyses findings using a narrative summary (Paré et al., 2015). Our article aims to provide a concise but comprehensive overview of the available literature on motives, modes, and other relevant aspects surrounding all cases of the worst maladministration, abuse of power, or corruption in the rural sector, as has occurred in Indonesia. We compiled a narrative overview adopting the steps of previous works such as Monteduro et al.



(2016), Kok et al. (2018), Clemente-Suárez et al. (2022), Leh et al. (2023), and Yeo et al. (2023), which cover corruption and non-corruption issues, respectively.

This article undertakes a non-systematic multidisciplinary survey of forty peer-reviewed social science literature spanning the period from 2014 to October 2023 in the Scopus and Google Scholar databases to comprehensively summarise previous studies on maladministration, corruption, and power abuse in the rural sector following the enactment of Indonesia's Village Law. We prefer the Scopus database for collecting relevant literature to emphasise the characteristics of peer-reviewed journal articles to be reviewed. However, we also found several pertinent documents in the Google Scholar database that are closely related to the issue of village corruption or governance after the issuance of the Village Law. These documents are journal articles, book chapters, and conference papers. However, the first type fills the highest composition in our overview.

The deliberate choice of a non-systematic approach is designed to capture diverse perspectives from various disciplines within the social sciences. Beyond the confines of the search period, the study also incorporates relevant writings to provide a holistic understanding of the three core concepts. This inclusive strategy acknowledges that insights from contemporary and older literature contribute to a nuanced and comprehensive overview of maladministration, corruption, and power abuse in the context of the Village Law's

implementation. By extending the scope beyond the search period, the research methodology aims to capture the evolution and continuity of ideas surrounding these critical issues in Indonesia's rural sector.

We employed search terms such as "village maladministration," "village corruption," "power abuse in the village," "Indonesian villages," and "Village Law" in the Scopus and Google Scholar databases to locate relevant literature. We established inclusion and exclusion criteria to filter through the search results. The inclusion criteria functioned as filters, selecting articles from peer-reviewed social science journals covering the specified topics and published between 2014 and October 2023. On the other hand, we used exclusion criteria to remove sources lacking peer review, articles irrelevant to the research topics, and those published beyond the specified timeframe.

We then examined the keywords and abstracts of a few articles to determine if they passed the first screening. We were further analysed to identify significant information and ideas aligned with the study goals. We applied systematic thematic analysis to organise the collected data logically. That facilitated the categorisation of common themes and trends in the literature. Furthermore, we synthesised the compiled results to create a narrative-like summary of the selected literature topics. At the final step of the review process, we compiled the most significant findings, trends, and insights from the examined literature. This thorough review process has

yielded a comprehensive understanding of the research on village governance issues in Indonesia, enabling further study and informed discussion in this area (Figure 1).

The thematic analysis used for interpreting the data in this study involved identifying, organising, and understanding the main thematic patterns that emerged from the forty selected scientific literature. This thematic analysis approach is a qualitative method of inquiry that enables researchers to explore and understand the essence of the information contained in the texts (Naeem et al., 2023). The process of thematic analysis began with the data collection stage, where scholarly literature relating to

maladministration, corruption, and abuse of power in Indonesia’s rural sector, particularly after the enactment of the Village Law, was collected from the Scopus and Google Scholar databases. After data collection, we read thoroughly to understand the context and substance of each piece of literature.

The next step involved labelling or categorising pieces of text reflecting main themes related to maladministration, corruption, and abuse of power. This process allowed us to identify common patterns or differences that emerged in the literature. Furthermore, we organised these themes systematically to portray a holistic and comprehensive picture. This

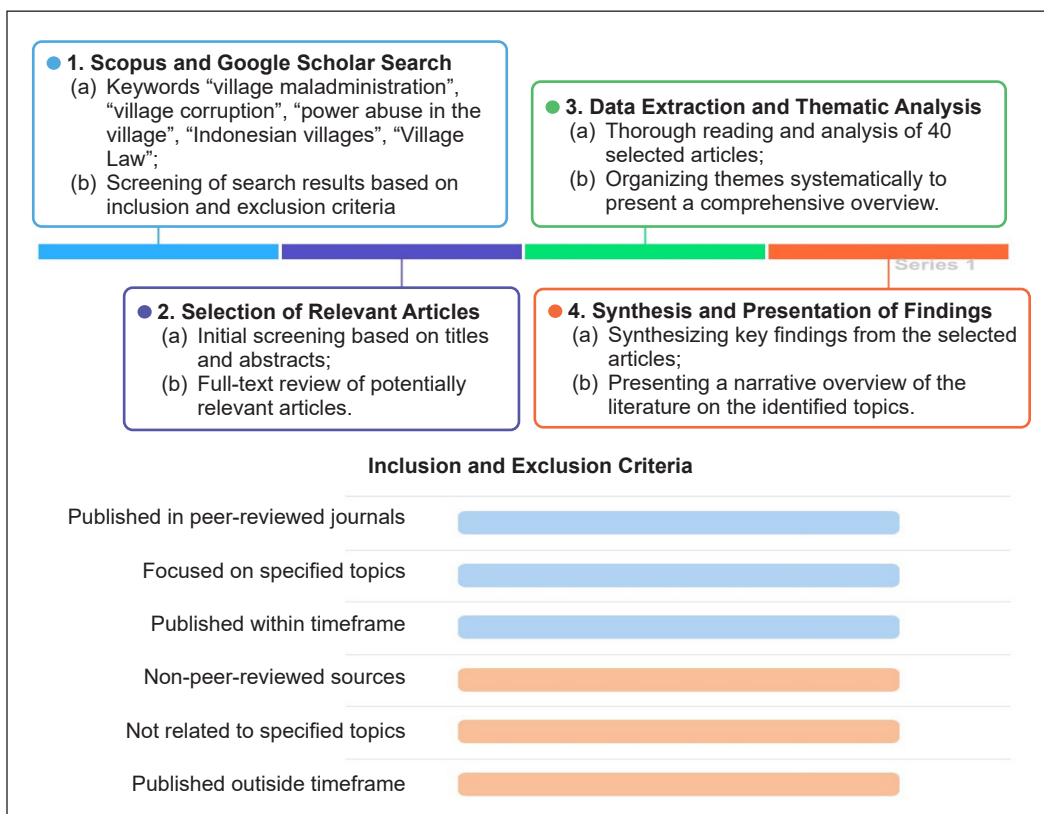


Figure 1. The process of reviewing articles  
Source: Authors’ work

research did not limit itself to a systematic approach, allowing for the inclusion of diverse perspectives from different disciplines. This thematic analysis also reflects on the evolution of arguments around maladministration, corruption, and abuse of power by incorporating literature outside the data search period. As such, it provides an in-depth understanding of the shifts and continuities of ideas over time. Overall, this thematic analysis is an approach that allows the researchers to explore the deeper meanings of relevant scholarly literature, create space for concept development, and provide a comprehensive picture of the issues studied in the context of Village Law in Indonesia's rural sector.

## RESULTS AND DISCUSSION

We explore the complex dynamics surrounding village fund corruption in Indonesia following the enactment of the Village Law to address two fundamental questions: the motives and modes of the perpetrators' corruption and the interventions proposed by previous researchers to combat it. Corrupt individuals employ various methods to evade detection and exploit loopholes in governance systems. These include manipulation of budgets, fabrication of reports, obstruction of public projects, diversion of funds through fictitious enterprises, establishment of "ghost" villages, and solicitation of kickbacks. Perpetrators strategically execute these tactics to circumvent oversight mechanisms, perpetuate a culture of impunity, and exacerbate socioeconomic disparities.

Meanwhile, previous researchers have proposed a range of interventions to address village fund corruption and promote transparency and accountability in governance. By implementing these interventions in a coordinated and holistic manner, stakeholders can work effectively to combat village fund corruption, foster inclusive development, and restore public trust in governance institutions in Indonesian villages.

### **Motives, Modes, and Other Complex Factors of Village Fund Corruption**

Factors causing corruption in the village budget, apart from the aspects mentioned earlier in this article, are rooted in the greed of village government officials (Buchan & Hill, 2014), low salaries of civil servants (Atmadja et al., 2019), and certain aspects in the Fraud Hexagon theory in the form of opportunity, ability, arrogance, and collusion available to the Village Head, accompanied by low community participation in conducting supervision (Sofyani et al., 2023); which is also marked by the lack of provision of information about the administration of village funds (Triyono, 2020). At the institutional level, corruption occurs because of weak internal controls, the absence of comprehensive accounting standards, conflicting village governance regulations, and poor development of information technology (Putri et al., 2024). Poor management or lousy governance in village development, especially in village funds management, is often the main trigger for the emergence of corruption cases.

The above motivating factors for corruption can be divided into different categories, as presented in Table 1.

Meanwhile, Table 2 presents several modes of corruption in Indonesia's village fund system. These modes are usually in the form of budget mark-ups and other misuses of funds utilised to construct physical structures (Harun et al., 2021), making fictitious reports on the use of the budget, and reducing the volume of public facility development projects (Triyono, 2020); buying office inventory for personal use (Purba et al., 2022); embezzling the budget through the formation of non-productive BUMDesa and creating fictitious or ghost villages (Sofyani et al., 2023); as well as

seeking rents (Vel et al., 2017) through bribery schemes as "speed money" in providing public services and issuing concessions. Directly theft of state funds and public property by the village head and other irresponsible actors is the primary mode when they commit corruption in village funds.

A complex interplay of factors influences corruption and power abuse in Indonesian villages. Inadequate oversight procedures, frequently hindered by constraints in capacity and resources, prove ineffective in surveilling village officials' activities, enabling unchecked wrongdoing. As a result, the presence of accountability measures needs to be improved, granting authorities

Table 1  
*Factors behind village fund corruption in Indonesia*

Categories	Indicators	Descriptions
Internal factors	The greed of village government officials	Related to the village government officials' motivation and corrupt behaviour (Buchan & Hill, 2014).
External factors	The low salary of the apparatus	Related to inadequate financial incentives stimulating corruptive behaviour to earn extra income (Atmadja et al., 2019).
	Lack of information provision on village fund administration	Related to the lack of transparency and accessibility of information that can influence corrupt actions (Triyono, 2020).
Institutional factors	Fraud Hexagon Theory	Related to the institutional structures and dynamics that enable corruption, such as opportunity, ability, arrogance, and collusion (Sofyani et al., 2023).
	Weak internal controls, a lack of comprehensive accounting standards, conflicting village government regulations, and poor information technology development	Related to weaknesses in internal control systems, policies, and institutional infrastructure that facilitate corruption (Putri et al., 2024).
	Poor governance in rural development	Related to improvement in management and better governance in the context of village development, particularly in managing village funds (Harun et al., 2021).

*Source:* Authors' work

Table 2  
*The modes of village fund corruption in Indonesia*

Categories	Descriptions
Budget mark-ups	Corruptors often mark up budgets for personal gain, manipulating them to obtain more funds than they should (Harun et al., 2021).
Fictitious reports	Corruptors create false reports on budget utilisation to cover up their corrupt acts. These reports do not reflect the actual use of the budget (Triyono, 2020).
Reducing the volume of public facility development projects	Corruptors lessen the volume of public facility development projects that should be conducted using village funds. They divert the funds for personal use or misuse them (Triyono, 2020).
Buying office inventory for personal use	Corruptors use village funds to buy office inventory that should be used for the public good, but they use it for personal use (Purba et al., 2022).
Embezzling the budget through non-productive village-owned enterprises	Corruptors create unproductive or fictitious village-owned enterprises ( <i>BUMDesa</i> ) to steal village funds. They use the <i>BUMDesa</i> to commit acts of corruption (Sofyani et al., 2023).
Creating fictitious or ghost villages	Corruptors create fictitious villages or "ghost villages" to divert village funds. They make false records of these villages and divert village funds to where they are not supposed to go (Sofyani et al., 2023).
Seeking rents through bribery schemes	Corruptors seek to profit through bribery schemes, known as "fast money," in delivering public services and granting licenses. They demand bribes to provide public services that should be freely available (Vel et al., 2017).

Source: Authors' work

the capacity to partake in corrupt activities without facing consequences. Furthermore, the complex bureaucratic framework in Indonesia, characterised by elaborate administrative procedures and numerous agencies, gives rise to potential corruption in resource distribution and project execution. The presence of cultural and customary factors that emphasise loyalty and patronage may foster nepotism and favouritism.

Consequently, this phenomenon further amplifies the prevalence of corruption. Moreover, the restricted availability of information inside rural communities poses a significant obstacle to the villagers' capacity to recognise and report corruption, hence facilitating the perpetuation of such misconduct. Limited resources in specific

communities tempt officials to engage in unlawful activities, such as embezzlement or misuse of cash (Pozsgai-Alvarez, 2020).

Meanwhile, political patronage networks can play a significant role, with officials using their positions to reward supporters, sometimes at the cost of engaging in corrupt practices. Furthermore, limited education and awareness among villagers about their rights and governance practices make them vulnerable to manipulation. Economic pressures on officials, stemming from low salaries, may drive them to demand bribes or engage in corrupt practices. Lastly, resource allocation and service delivery may be manipulated, with officials prioritising specific individuals or communities while marginalising others. Understanding this

intricate web of factors is pivotal for effectively crafting targeted strategies and reforms to combat corruption and power abuse in Indonesian villages (Lucas, 2016; Shaleh et al., 2021).

Village fund corruption, as found in several pieces of literature reviewed by the authors, attaches corruption to actions of individuals (personal crime) and groups (collective corruption) because village heads often conduct budget corruption as a negative consequence of the “too-strong power” they have in which this great power is used solely to form evil and deviant conspiracies (Sofyani et al., 2023). Beyond that, subordinates of the village head also conducted embezzlement of village funds, either singly or through conspiracy with the village head. Moreover, most corruption cases involve the village head and Supra-Village government officials assigned to control plans for development activities and the disbursement of village funds (Harun et al., 2021).

Thus, the dominant analytical model used to explain the issue of village fund corruption in Indonesia is based on the micro-level and meso-level perspectives. The first perspective discusses the intra-individual dimension of corrupt behaviour, including positional (political abuse of power) and dispositional (individual characteristics) factors. The second perspective reviews interactions between individuals to obtain illegal collective benefits (how individuals are linked together in corrupt networks) with a background of intra-individual aspects according to a micro-level perspective. It is scarce to find writings that review the causes

and consequences of village fund corruption based on a macro-level perspective, namely contextual settings in cultural dimensions and political-socio-economic norms of deterioration, such as the influence of specific political systems and cultures.

If translated through the conception of Li and Yang (2023), village fund corruption in Indonesia can be classified as transaction-type corruption in the form of bribery and auto-corruption, including embezzlement and misuse of public finances. Village government is a type of public sector organisation in Indonesia, and village budget corruption that sticks out to the surface is often conducted by political leaders and administrative staff within it. The transaction-type and auto-corruption they commit reflect the actions of public officials who abuse their authority and government employees for personal gain, hindering the realisation of the wider community’s interests.

Based on that, it can be asserted that corruption and abuse of power in Indonesian villages are influenced by a variety of complex factors, including the low salaries of the apparatus, the greed, arrogance, and conspiracy surrounding the Village Head, and the low participation of the community in conducting supervision. In addition, weak internal controls, the absence of comprehensive accounting standards, conflicting village government regulations, and poorly developed information technology contribute to corruption at this institutional level. The misappropriation of village budgets is done through various means, such as falsifying budget utilisation



reports, reducing the volume of public facility construction projects, purchasing office inventory for personal use, embezzling budgets through the establishment of unproductive institutions and the creation of fictitious villages, and seeking personal gain through bribery schemes. Corruption and abuse of power in Indonesian villages are also influenced by inadequate oversight procedures, a complex bureaucratic framework, cultural and customary factors that encourage nepotism and favouritism, limited information in rural communities, economic pressures on village officials, and manipulation of resource allocation.

As our narrative overview explores the findings of previous researchers, there are significant differences in their views on village fund corruption in Indonesia. A critical review of the studies reveals interesting interpretative shifts, indicating the complex dynamics behind this issue. One notable difference is the approach to the causal factors of village fund corruption. While some scholars emphasise individual motivations, such as the greed of village officials (Buchan & Hill, 2014), others highlight economic conditions, such as the low salaries of civil servants (Atmadja et al., 2019). A closer look at these differences indicates that the causes of corruption of village funds may be multifactorial, involving a combination of internal and external factors.

In addition, there is variation in the emphasis on institutional aspects. Some studies highlight weaknesses in internal controls and a lack of comprehensive

accounting standards as triggers for corruption (Putri et al., 2024), and others accentuate regulatory conflicts within village governance as a significant factor (Triyono, 2020). This comparison suggests that to understand village fund corruption, we must look at the individual level and the institutional and regulatory structures surrounding it. It is primary to note the shift in research focus over time. Some early research may have emphasised individual characteristics and corruptive behaviour, while more recent studies may involve structural and systemic analysis. These changes reflect an increased understanding of the complexity of village fund corruption and a push to address its root causes.

This review also leaves room to consider contextual and regional factors. Can differences in findings be attributed to variability across regions in Indonesia? Are there any differences in socioeconomic conditions and local government regulations that may affect corruption levels? The possible causes of these differences involve the complexity of the individual, institutional, and structural factors. Future research can enrich our understanding by further exploring the interactions between these factors and the changing dynamics of village fund corruption over time.

### **Addressing Corruption in Indonesian Villages: Strategies and Lessons Learned**

A deep understanding of the complex factors mentioned above is essential to designing appropriate strategies and reforms to combat

corruption and abuse of power in Indonesian villages. Efforts are needed to improve oversight, strengthen internal governance, increase transparency and accountability, and involve communities in decision-making and oversight. It is also necessary to increase community education and awareness of their rights, as well as improve economic conditions and equitable resource allocation to reduce financial pressure on the village officials. It is mandatory to strengthen oversight mechanisms, implement clear accounting standards, increase community participation, and develop information technology to improve village governance to prevent corruption, as well as address these complex challenges. Such corrective measures can be implemented as soon as possible to overcome the problems of village funds implementation and achieve better results in rural development and poverty alleviation in post-decentralised Indonesia.

Based on previous research, creating good village governance has become a general recommendation from several authors to prevent and overcome village fund corruption through the creation of strong governance practices by fully implementing the principles of compliance with regulations, internal control, accountability, transparency, and public engagement (Darsono et al., 2021; Permana et al., 2020; Putri et al., 2024; Sofyani et al., 2022, 2023; Sugiharti et al., 2021; Susan & Budirahayu, 2017). That is in line with influential arguments from observers of global corruption issues, such as Ceschel

et al. (2022), who assert that effective results in preventing corruption can be achieved through improving control systems over government power holders, limiting monopoly conditions, and increasing the scope of transparency of their actions. In other words, implementing strategies to reduce the extent of corruption through policy changes, increasing the cost of bribery through external monitoring and sanctions, and designing self-control systems have proven capable of reducing crime in government organisations. Multiple frameworks are needed to understand a complex problem like corruption instead of trying to find a single perfect answer (Martinsson, 2021).

The above studies highlight the urgency of presenting effective and efficient village governance as a preventive measure against potential corruption. The importance of regulatory compliance creates a profound legal foundation for budget management. Villages must ensure that their budgeting process is within applicable legal provisions. The principle of internal control is a primary foundation for ensuring that every stage in village budget management is closely monitored, from planning to reporting, to detect potential irregularities early and address them quickly.

The concept of accountability plays a primary role in building public trust in village financial management. Villages must practice good accountability and organise clear and transparent accountability for using the budget. These are the mechanisms to ensure every budget-related decision

can be accounted for by the community. In addition, transparency is also profound in building quality village governance. By giving the public broad access to information on village budgets, policies, and decisions, transparency creates a basis for better external and internal oversight.

Community involvement is also a crucial element in creating good village governance. By involving the community in the budget decision-making process, village governments will gain various views and inputs and increase public awareness and responsibility towards the village budget management. Continuous implementation of these principles is primary to creating effective, efficient, and corruption-free village governance, maintaining sustainable development, and improving the welfare of village communities.

Table 3 presents another set of intervention measures to address corruption

in the village fund in Indonesia. These measures provide conceptual efforts to address corruption, covering various aspects such as capacity building, technology utilisation, external oversight, community engagement, and legal enforcement.

Previous researchers have proposed significant interventions to address village fund corruption that mark advancements in strategic thinking. However, these proposals primarily exist at a conceptual level, demanding rigorous testing in real-world conditions. Careful evaluation becomes imperative to ensure the positive impact of interventions such as utilising internal control and compliance with regulations, increasing accountability and transparency, empowering village officials, leveraging information technology, conducting independent audits, fostering community participation, and implementing legal sanctions.

Table 3  
*Intervention measures to addressing village fund corruption in Indonesia*

Categories	Descriptions
Empowerment of village officials	Empowering village officials through training and capacity building is a primary step in preventing corruption at the village level (Sarawati, 2019).
The use of information technology	Information technology can effectively minimise the risk of corruption of village funds by strengthening electronic reporting and monitoring mechanisms (Fikri et al., 2018; Magdalena et al., 2020; Rosyidin et al., 2023; Wijayanti et al., 2020).
Independent audit	External parties play a crucial role in uncovering potential budget fraud and improving accountability at the village level (Putri et al., 2024; Srirejeki & Faturokhman, 2020).
Increasing community participation	Active community participation creates legitimacy and provides effective social control over village budget management (Diansari et al., 2023; Fadhal et al., 2021; Savitri et al., 2023; Susilowati et al., 2018).
Strict enforcement of legal sanctions	Strict legal sanctions against corruption are critical in ensuring the effectiveness of corruption eradication efforts at the village level (Farid et al., 2022; Puasanto et al., 2023; Triana & Mulya, 2022).

*Source:* Authors' work

To truly gauge their effectiveness and adaptability across diverse Indonesian villages, in-depth field research is paramount. Through this field research, these conceptual formulations can be proven, refined, and widely adopted, thereby instigating genuine change in the fight against corruption at the village level. Future studies must converge on specific formulas recommended by all prior researchers as the most effective strategy for combating corruption, especially within the village sector. There needs to be a consensus regarding strategies that present a research gap that future scholars must address. Further research is needed to conduct comprehensive syntheses based on experimentation and academic exploration. Bridging this research gap is crucial to formulating targeted and effective strategies for combating corruption in the unique context of Indonesian villages.

The comprehensive understanding of the widespread problem of corruption and the abuse of power in Indonesian villages carries significant consequences for policymaking and governance. This understanding presents prospects for substantial change and enhanced control at both the local and national scales. An essential prerequisite for evidence-based policymaking is a thorough understanding of these obstacles. As a result, policymakers possess the ability to design focused efforts that effectively tackle the underlying factors contributing to corruption and maladministration. This approach ensures that policies are customised to suit Indonesian villages' requirements and circumstances. Moreover,

a comprehensive comprehension of the pervasiveness and intricacies of corruption facilitates policymakers in formulating more efficacious approaches toward prevention, enforcement, and remediation.

The significance of tackling corruption in Indonesian villages must be considered. Corruption leads to misallocating crucial resources meant for necessary services, undermines public confidence in governmental institutions, and poses obstacles to socioeconomic progress. Moreover, it sustains a recurring pattern of impoverishment and disparity, exacerbating the marginalisation of already vulnerable groups. Furthermore, corruption erodes the foundations of the rule of law and democracy, undermining the principles of justice and fairness. Additionally, it stifles innovation and economic growth. Therefore, it is imperative to confront this issue head-on to unlock the full potential of Indonesia's rural areas. Addressing corruption in villages is not just a matter of compliance with anti-corruption laws; it is a moral imperative that resonates with integrity, transparency, and accountability. By doing so, Indonesia can pave the way for more equitable and prosperous communities where every citizen can enjoy the benefits of good governance and inclusive development.

The long narrative above reflects several primary points: (1) the importance of deeply understanding the complex factors that intersect with each other to design appropriate reform strategies to fight corruption and abuse of power in Indonesian villages, (2) the negative impact

of corruption on resource allocation, public trust, socioeconomic progress, equity, innovation, and economic growth cannot be ignored, (3) systemic efforts are needed to address village corruption by improving oversight, strengthening internal governance, and increasing transparency and accountability. It is also essential to involve the community in decision-making and oversight, (4) the existence of evidence-based policies and a robust governance framework is increasingly important to address village corruption in Indonesia, and (5) collaboration between the government, civil society organisations, international partners, and local communities in developing anti-corruption initiatives is also an essential factor that should be intensified. These ideas underscore the need for comprehensive and collaborative action to address the issue of village corruption in Indonesia and realise inclusive development with equitable outcomes.

## CONCLUSION

The democratic pattern of state management will have a significant potential to narrow the space for rampant corruption. Nevertheless, the validity of this statement is contingent upon adopting such measures in specific countries, as there is no generally applicable way to combat corruption. Instead, analysing the local environment and other influential elements is imperative. Like Indonesia, the post-reform political system's democratisation through the implementation of decentralisation not only results in improvements to people's

lives but also contributes to an increase in the misappropriation of public finances conducted by government officials at the regional and village levels. Village decentralisation is supposed to improve public services, reduce poverty as the dominant form of social inequality, and recognise village rights and obligations. However, its implementation still faces complex challenges, such as unfair allocation of village funds, lack of clear boundaries of responsibility for public service delivery, chaotic financial management, and inadequate control and accountability mechanisms. Lack of transparency and accountability can lead to corruption, while good transparency and accountability can encourage village governments to provide better services to the community.

This literature review comprehensively explores maladministration, corruption, and abuse of power in Indonesian villages post-decentralisation. It highlights the challenges, consequences, and the need for a holistic understanding of the factors contributing to corruption in village governance. The novelty of our overview lies in the nuanced exploration of individual, institutional, and structural factors contributing to village fund corruption and the set of intervention measures to address rural corruption proposed conceptually by previous researchers to provide a holistic perspective beyond conventional analyses. Through collecting and synthesising preexisting research, case studies, and expert perspectives, this narrative overview serves as a valuable addition to the existing

body of knowledge concerning corruption and governance matters in Indonesia. Some literature reviewed in this paper has provided descriptions of the motives, modes, and impacts of corruption in development funds by certain actors, especially those holding the highest authority at the village level.

Given the intricate network of factors contributing to corruption, there is an urgent requirement for extensive governance reforms across various levels. Establishing effective village governance emerges as a pivotal preventive measure against corruption, encompassing adherence to regulations, internal controls, accountability, and transparency. Additional recommended interventions comprise the empowerment of village officials, the application of information technology, external audits, heightened involvement of the community, and the rigorous enforcement of legal sanctions. Furthermore, continuous assessment and adjustment of these strategies through meticulous field research are imperative to assess their efficacy and make well-informed modifications.

Our primary recommendations for policymakers and stakeholders addressing corruption in village funds in Indonesia are similar to or align with earlier researchers' suggestions. These include establishing robust whistleblower protection mechanisms that will encourage individuals who know about someone's corrupt practices to come forward without fear of retaliation. Additionally, adopting advanced technological solutions such as blockchain and other emerging technologies

can enhance transparency in financial transactions and ensure the traceability of funds.

This narrative overview underscores the urgency of addressing corruption in Indonesian villages, emphasising the need for evidence-based policies, collaboration, and systemic efforts. It highlights the interconnectedness of factors and the need for comprehensive strategies that involve local communities, strengthen governance structures, and promote transparency and accountability. The moral imperative of addressing corruption aligns with the values of integrity and justice, aiming for inclusive development and equitable outcomes in Indonesia's rural areas. While there are no macro-level studies and specific but most effective recommended formulas for tackling corruption in the village sector, this literature review encourages future researchers to fill this gap by unravelling the intricacies of village fund corruption and then finding the best strategies for mitigation.

This literature review has several notable limitations. First, despite briefly mentioning the background of village corruption in the pre-colonial, colonial, and post-independence periods, its dominant content is about the findings of previous research that are closely related to village corruption after the issuance of the Village Law, it looks pretty superficial to explain the issue of village corruption in Indonesia comprehensively. Ignoring an in-depth analysis of the background of village corruption before the issuance of the Village



Law may reduce understanding of the historical factors that influence the existence of village corruption in the present. Second, this review needs to identify the social and cultural factors that underlie the different meanings of the subjects of village budget corruption that may be discussed in each reviewed paper, even though these two aspects significantly influence perceptions and actions related to corruption in various contexts. Third, the authors merely reiterate the proposed interventions for combatting village fund corruption from previous researchers without comprehensively analysing the effectiveness of each solution. Fourth of the forty primary documents included in this overview, only some met the standards for peer-reviewed literature as they had an index in the Scopus database. The presence of non-peer-reviewed literature may create uncertainty regarding the quality of methodology and the validity of their findings, impacting the results' reliability and discussion in our narrative review.

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