

Local Wisdom: A Lesson Learned in Village Governance

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ABSTRACT

This research aims to explore the role of local wisdom to drive whistleblowing systems for an accountable and transparent financial system in Tanjungsari Village, Boyolali District. Qualitative descriptive method through in-depth interviews and documentation with the research stages covering data reduction, data triangulation, data presentation, and conclusion was employed. The results show that the role of local wisdom in Tanjungsari Village is interpreted in terms of being able to hold the implementation of whistleblowing, so it can cause a decrease in the quality of the information provided to stakeholders as a form of accountability and transparency in its efforts to realize good governance. Data collection in this study was limited by a lack of public interest and was therefore limited to certain sources. This research is expected to provide practical benefits to the public and the Tanjungsari Village government as well as the central government to evaluate and follow up on the impact of the value of local wisdom on the Tanjungsari Village community's intention to carry out whistleblowing to support better public sector accounting governance.

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1. Introduction

The Covid-19 pandemic requires villages to be able to support Indonesia's economic recovery. This is in line with the “*Nawacita*” priority agenda presented by President Joko Widodo at the beginning of his leadership which stated that villages are one of the spearheads of Indonesia's economic recovery and development. The government's commitment to making villages the spearhead of Indonesia's recovery and development is evidenced by the disbursement of village funds (Cabinet Secretariat of the Republic of Indonesia, 2020). Since 2015, the distribution of village funds has tended to increase to reach IDR 71.9 trillion in 2020 (Sirait & Octavia, 2021).

Increasing the number of village funds, especially during the COVID-19 pandemic was currently focused on the efforts to deal with COVID-19 through Direct Cash Assistance (*Bantuan Langsung Tunai* or BLT) in the hope to realize the National Economic Recovery (PEN) program (Ministry of Finance of the Republic of Indonesia, 2021). Unfortunately, this hope does not match actual conditions of village funds use. Based on data from the Indonesian Corruption Watch (ICW) in 2021, corruption cases that occurred in Indonesia were still dominated by the village fund sector, namely 55 cases with

total state losses reaching IDR 35.7 billion. (Indonesian Corruption Watch, 2021). ICW also added that every year, village officials always dominate cases of corruption in village funds that have occurred so far [5]. This is similar to the corruption case carried out by the Tulus Besar Village Head, Malang, who misappropriated the Village Fund Budget and village funds up to a nominal value of IDR 240 million in 2020 [6]. Another corruption case was also carried out by the Village Head and Secretary of Air Teluh Village, Jambi, through the purchase of fictitious assets in 2017-2018 [7]. These cases indicate that corruption in village funds in Indonesia has indeed been found and brought to justice, though in its recurrence, including during the conditions of the COVID-19 pandemic. For instance, village fund, which was supposed to be used to provide BLT to rural communities in need, was misappropriated by the Village Head of Sukowarno, South Sumatra. BLT should have been given to 156 Family Heads (KK), but it was used for personal interests, causing a state loss of IDR 187.2 million [8].

The rise of corruption and fraud cases that occur can be mitigated by whistleblowing. This is to the statement of Shonhadji and Maulidi (2021) who said that whistleblowing is one of the measures that can detect and strengthen fraud awareness in managing organizational funds. This is in line with research conducted by Widiyarta et al. (2017) in 129 villages in Buleleng Regency. Results show that whistleblowing accompanied by an honest and high organizational culture can prevent fraud in the management of village villages funds in Buleleng Regency. The implementation of effective whistleblowing can encourage the participation of the public and employees to be more courageous in taking actions that can prevent fraud. Thus, well-managed whistleblowing can reduce the “silent” culture that is still going on and move toward an “honest and open” culture [11].

As stated by Utami et al. (2019), the value of local wisdom in the form of *Merti Dusun*, *popokan* ritual, and Javanese philosophy of “*Hayuning Bawana, Ambrasta dur Hangkara*” encourages the people of Bringin Village, Semarang, to carry out whistleblowing. Nahar (2021) also added that organizational commitment in following up on whistleblowing and the seriousness of the fraud that occurred would encourage someone to do whistleblowing. In contrast to previous studies, Agustiani and Hasibuan (2020) indicated that public accounting firms in Jakarta that show high organizational commitment prevents someone from doing whistleblowing due to the desire to maintain membership in the organization. In addition, the lack of information and socialization provided to conduct whistleblowing is also one of the factors that hinder someone from doing whistleblowing and hinder the achievement of an effective whistleblowing system [15]. From the studies that have been mentioned, it can be seen that culture and values of an organization can not always encourage someone to do good things.

This study aims to explore the role of local wisdom in its efforts to encourage the community to carry out whistleblowing in realizing accountability and transparency in village financial management in Tanjungsari Village, Boyolali Regency. The reason for choosing Tanjungsari Village as the object of research is that there has been a case of fraud in the form of corruption committed by the village head in 2019 [16]. In addition, the government of Boyolali Regency also has one mission, namely to achieve a clean, effective, and reliable government so this research is expected to support the implementation of this mission.

This research is expected to provide benefits for the community and the Tanjungsari village government to follow up on the impact of the value of local wisdom on the Tanjungsari village community's intention to carry out whistleblowing. This research is also expected to provide benefits for the central government as a consideration for making policies on the whistleblowing system that can be applied in village governments to support accountable and transparent management of village funds. For academics, this research is expected to provide knowledge related to local wisdom and whistleblowing in the management of village funds and can add to the literature for further research.

2. Method

This research was conducted with a qualitative descriptive method to provide an overview of the role of local wisdom about the disclosure of fraud (whistleblowing) in realizing village financial accountability and transparency in Tanjungsari Village, Boyolali Regency, Central Java. Data was collected through in-depth interviews and documentation. Interviews were conducted in a semi-structured manner by using a guide in the form of questions that have been developed in such a way as to obtain information about research problems. The resource persons in this study were the Village Consultative Body (BPD) and village communities represented by Karang Taruna, Family Welfare Empowerment Group (PKK), community leaders. Interviews were also conducted with representatives of village officials, namely the Village Head, Village Secretary, and Head of Village Finance Affairs (Kaur) as a form of confirmation related to the mechanism in managing village funds in Tanjungsari Village. Documentation is carried out to see reports of complaints that have been made in Tanjungsari Village.

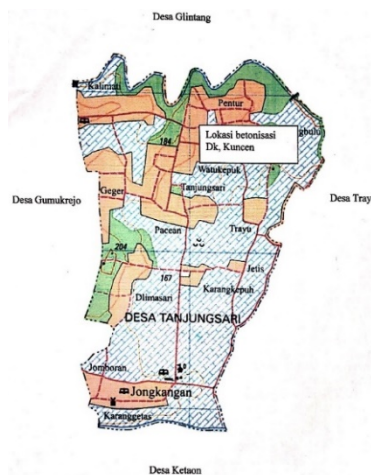
The stages applied to this research are the stages of data reduction, source triangulation, data presentation, and conclusion. The first stage is data reduction which is carried out by eliminating data that is not related to the role of local wisdom in its efforts to encourage the community to do whistleblowing in realizing accountability and transparency of village financial management in Tanjungsari and is not by research problems. After data reduction, the source triangulation process will be carried out, namely comparing the results of interviews between several sources so that the reliability and validity of the data obtained are maintained. The third stage is data presentation, namely presenting descriptive data about the role of local wisdom in its efforts to encourage the community to carry out whistleblowing in realizing accountability and transparency in village financial management in Tanjungsari Village. In the last stage, based on the data that has been presented, conclusions will be drawn regarding the analysis of the role of local wisdom in its efforts to encourage the community to carry out whistleblowing in realizing accountability and transparency in village financial management in Tanjungsari village.

3. Results and Discussion

3.1. Object Overview

Tanjungsari Village is one of the villages in Boyolali Regency, precisely in the Banyudono District. The village which is directly adjacent to Gumukrejo Village in the west, Ketaon village in the south, Trayu village in the east, and Glintang village in the north has an area of 2.036.100 hectares. The village which consists of 2 hamlets and 20 hamlets has 2.432 inhabitants with the majority of their livelihood as farmers. The map of Tanjungsari Village can be seen in Figure 1.

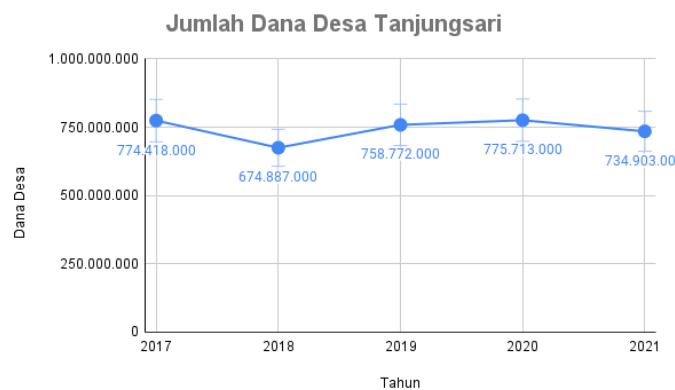
Figure 1. Tanjungsari Village Map



Source: Primary Data Year 2021

The Tanjungsari village government is led by Mr. Supriyanto who serves as the village head and is assisted by the village secretary, head of general affairs and planning, head of finance, head of government section (*Kasi*), head of welfare and services, head of hamlet, and village consultative body (*BPD*) as a partner. Tanjungsari village itself is included as a developing village category with village funds that can be said to be stable every year. Figure 2 shows the amount of Tanjungsari village funds from 2017 to 2021.

Figure 2. Total Tanjungsari Village Fund 2017–2021



Source: Boyolali Regency Central Bureau of Statistics (2021)

3.2. Potential Fraud in Village Fund Management in Tanjungsari Village

The stages of managing village funds in Tanjungsari Village are as stated in the Minister of Home Affairs Regulation Number 20 of 2018 which starts from planning, budgeting, implementation, administration, and then reporting and accountability stages. The planning stage is carried out by collecting aspirations obtained from deliberation held in each hamlet (*Musdus*). *Musdus* was only attended by the head of the hamlet and the hamlet community. The results of the hamlet-level deliberation will then be brought to the village-level deliberation (*Musrenbangdes*) involving the hamlet head, village officials, BPD, and community leaders. In the *Musrenbangdes*, aspirations and proposals from each hamlet are aligned to determine programs and form an Activity Implementation Team (*TPK*) by village development needs. The results of the agreement will be included in the Village Government Work Plan (*RKPDDes*). During the pandemic conditions, not everyone can participate in the *Musdus* and *Musrenbangdes* due to the conditions of social restrictions. This raises the potential for not representing all the aspirations of the community and only prioritizing the interests of certain parties. The Tanjungsari village head said:

“Yes, it's more or less the same with (Permendagri No. 20 of 2018). We'll start the planning from the first Musdus. We will accommodate everything first, then each head of the sub-district will represent it to present it at the Musrenbangdes. After being ratified, the TPK will run. But in conditions like this (pandemic), it is rare to hold direct meetings, even if there are usually only certain parties to become representatives.”

The village head of finance added:

“From the Musdus and Musrenbangdes that will be our basis for making RKPDDes and APBDes, Ms. If it is fixed (agreed) then we will input it to Siskeudes.”

One villager also stated:

“Now we never know when there will be a meeting (Musdus and Musrenbangdes), Ms., as far as I know, never again. Even if there are people who are invited, that's just them.”

In this planning stage, a budget is also formed based on the *RKPDDes* which is then formulated into a Village Revenue and Expenditure Budget (*APBDes*) document. The approved *RKPDDes* and *APBDes* will then be included in the village financial system (*Siskeudes*). The *RKPDDes* and *APBDes* that have been included in the *Siskeudes* will then be given to the village community and the *BPD* through each hamlet head and also the installation of billboards at the village office. However, the file given to the community and the *BPD* is an excel file that was made by the Finance Department itself, not a file located in the *Siskeudes*. This can lead to the potential for discrepancies between the files created by the Finance Department and the files inputted into the *Siskeudes*. This is by the statement of the head of finance:

“I also made the excel file myself, Ms, just in case. When it comes to the community and BPD, I use an excel file, because they just want to know how much the total income and expenses are, if you explain it using the Siskeudes file, sometimes they don't understand it.”

After the whole program is agreed upon, it will proceed to the implementation stage. The implementation stage in Tanjungsari Village was left entirely to each *TPK*. At this stage, the village will make payments for each expenditure first. Disbursement can only be made after an Accountability Report (*LPJ*) is available based on the sub-district head's recommendation. Each *TPK* will usually work with suppliers who are already partners with the village, especially suppliers from Tanjungsari village. Price agreements are also made between *TPK* and suppliers. This also raises the potential for fraud, namely kickbacks and price manipulation between *TPK* and suppliers. This is the Village Head's statement:

"We leave everything to the TPK, from the needs to finding suppliers, to the price agreement, we submit everything to the TPK. We're just monitoring."

The head of finance also added:

"There must be LPJ first, Ms. Only then money can be disbursed. That's the system."

Borrowing assets such as village halls that are intended to be carried out by both residents and each *TPK* are often done by verbal instead of formal means by the village head without any documents or permits for the use of village assets. Village assets are also fully managed by the village head. This creates the potential for misuse of assets and corruption by irresponsible parties. This is the village head's statement:

"Usually, it's okay to just talk straight away. The important thing is that there is coordination with me. The management right is entire with the Village Head."

At the stage of administration, reporting, and accountability, everything is done using the *Siskeudes*. *LPJ* will be made based on all expenditures made by each *TPK*. The *TPK* will submit notes to the Finance Department for processing into *LPJ*. If there is a missing transaction note/proof, the *TPK* will be fully responsible for replacing the missing note. This can be done by changing the nominal amount stated in the note or it can be done by asking the supplier to make another note. This gives rise to potential *fraud* in the form of manipulation and falsification of notes between *TPK* and suppliers. This was the village secretary's statement:

"If it (the memorandum) is lost, it's their responsibility (TPK) to return it. They can use their own money, they can also ask for a new one from their supplier."

After the *LPJ* is completed and has been *input* into the *Siskeudes*, it will be given to the community through the head of the hamlet and the installation of billboards at the village office. However, so far the villagers feel that they have received less information from the village government. Especially in a pandemic, which has resulted in fewer meetings between hamlets and village offices so people are less able to pay attention to information related to accountability and the realization of the use of village funds. This is by the statement of one villager:

"Yes, it's rare (meetings) since the pandemic. We also rarely even go to the village office again, so I don't know how much it is each year, Ms."

The *PKK* representative also added:

"Usually it is shared. Through WhatsApp in each hamlet, there is a group of its own. But we are village people, we are still less literate with technology like that so we pay less attention."

3.3. Factors Driving Whistleblowing in Tanjungsari Village Fund Management

Fraud can be mitigated with whistleblowing as an act of disclosure by a person of illegal, immoral, or illegal practices within an organization that can influence decision-making or subsequent actions (Near and Miceli, 1985). According to research conducted by Wahyuni et al. (2021), the intention to do whistleblowing is influenced by internal and external factors. So far, whistleblowing in the management of Tanjungsari Village Funds is more influenced by internal factors. One of the internal factors that encourage the people of Tanjungsari Village to carry out whistleblowing is the high sense of religiosity possessed by the community. This is in accordance with the statement of one villager:

“In any religion, it must be taught, to be honest, Ms. Corruption (fraud) is a despicable act, Ms. The sin can be passed on to posterity.”

One of the Karang Taruna representatives also said:

“If we know but don't report it, it's more like an inner war, Ms. It's just like I'm also cheating because I'm hiding something.”

Apart from being driven by a sense of religiosity, the intention to do *whistleblowing* which is owned by most of the people of Tanjungsari Village is also driven by a sense of injustice. The community understands that village funds are supposed to be the right of the community and are used to build and develop the potential that exists in Tanjungsari village. If village funds are misused for the benefit of certain parties, the community will feel that their rights to obtain welfare and a better life are also taken away. In addition to the corruption case that was carried out by the former Village Head, the community increasingly felt disadvantaged which had a huge impact on the image of Tanjungsari Village. This is the statement of Karang Taruna representatives:

“Yes, it should be our right, but how come it is used for their spree. Village people should be more advanced and prosperous, but instead, they are hampered by irresponsible people, it's unfair to feel like that.”

One villager added:

“We are a community, both are Tanjungsari Village people, so the money should be for the common interest, not for their interests.”

The BPD representative also stated:

“From yesterday's case alone, it has seriously damaged the village's image. So when people hear the name Tanjungsari Village, they immediately think of corruption, even though the village also has a lot of good potentials.”

In addition to internal factors, there are also external factors that encourage rural communities to carry out *whistleblowing* namely the guarantee of confidentiality. The high sense of kinship and the closeness of social life in the community make people feel safer if they do whistleblowing with an undisclosed identity. In addition, other consequences must be accepted by the village community if they do not report in secret so that the confidential reporting line is more widely used in reporting fraud in Tanjungsari village. This is the statement of one of the PKK representatives:

“We usually talk to one person who we have always trusted to convey criticism or suggestions, there is a DPRD representative whose house is here and is originally from here.”

The BPD representative added:

“Its name is also in the village, Ms, we know each other. The majority here are more comfortable if they report quietly.”

One of the Karang Taruna representatives also said:

“If you speak directly, there will be definite consequences, I'm afraid that people will say it and cause conflict. So it's safer and more convenient if the report is confidential.”

3.4. Local Wisdom in Achieving Accountability and Transparency in Tanjungsari Village Fund Management

The value of local wisdom according to Sibarani (2012) is wisdom or original knowledge possessed by a community that comes from noble values to regulate social life in society. Local wisdom can be one of the external factors that can encourage whistleblowing intentions in managing village funds. The values contained in local wisdom, especially those related to Javanese culture, are still very strong in Tanjungsari village. The forms of local wisdom that are still being preserved are cooperation which is manifested in *rewang* and *sinomang*. This activity is carried out by helping each other and donating both energy and necessities when there are villagers who hold a celebration or there is a death. Due to the close *rewang* and *sinomang* traditions in Tanjungsari village, the sense of kinship between communities is getting higher. This is the statement of PKK representatives:

“Every time there is a celebration or any event, we are immersed to come to help. Everyone is usually involved from the young to the old.”

One of the Karang Taruna or youth community representatives also added:

“In that village, the culture of rewang and its synonym is still very strong. Usually, mothers help with cooking, men and young men help prepare the place, and young women can also help to bring guests.”

Although it strengthens the sense of kinship in Tanjungsari village, this tradition is in fact can hinder the implementation of whistleblowing. The close sense of kinship then creates a feeling of reluctance in each villager to be able to carry out whistleblowing next. The community feels that whistleblowing can damage the social life of the Tanjungsari village community so people still have the opinion that it is better to remain silent than to damage family relations in the village. The community also fully handed over the management of village funds to the Tanjungsari village government. This shows that the value of local wisdom in Tanjungsari Village is inspired by the village community, but it hinders the realization of accountable and transparent village fund management. Accountability according to Mardiasmo (2009) is the obligation of the party given the mandate to account for, present, report, and disclose all activities and activities that have become his responsibility to the party providing the mandate who has the right and authority to ask for such accountability. Whereas Michener and Bersch (2013) provide an

overview of transparency as the disclosure of information that can be concluded by stakeholders to make decisions. This is the statement of one of the PKK representatives:

“I am reluctant (reporting fraud), Ms. Moreover, I often meet his family when he is rewang and nyinom. So I'd better keep quiet.”

Another villager added:

“In the village, there must be an event, almost every month. I just don't feel well with his family.”

The BPD representative also stated:

“From the previous case, actually many people already knew but preferred to remain silent because they were reluctant to be with his family (the perpetrators of fraud). He and his family have helped a lot in this village.”

3.5. Discussion

The results showed that in each stage of village fund management in Tanjungsari Village indicate that there was the potential for fraud is more specifically related to cases of corruption, misuse of assets, and manipulation of financial statements. Based on the potential for existing fraud, the exploration results show that the community intends to report if in the future the previously identified potential fraud occurs in the management of village funds in Tanjungsari village. The intention to carry out whistleblowing is driven by internal and external factors. There are so many internal and external factors that drive the intention to do whistleblowing. This is also supported by the results of research which states that the intention of the people of Tanjungsari village to carry out whistleblowing is driven by religiosity and a sense of injustice that comes from internal individuals, as well as the guarantee of confidentiality. Meanwhile, on the other hand, this study also found that local wisdom, which is usually believed to be able to encourage someone's intention to do whistleblowing, turned out to be an obstacle.

Different to research by Utami et al. (2019), the value of local wisdom in the form of *rewang* and *sinom* hinders the implementation of whistleblowing in Tanjungsari village. The close sense of kinship that emerged from the *rewang* and *sinom* traditions, in the end, gave rise to a feeling of reluctance among the people of Tanjungsari village, especially if they intended to report potential fraud. Especially if the perpetrators of fraud are parties who often provide assistance and have close relations with residents. The majority of residents chose to remain silent to a sense of kinship and not create conflicts that could damage social life in Tanjungsari village. The implementation of good whistleblowing can strengthen internal control and integrity in the management of village funds in Tanjungsari village. The hope is that if internal control can be implemented optimally in the management of village funds, accountability and transparency can be realized about achieving good organizational governance.

Referring to the positive value of local wisdom that has been conveyed previously, it is appropriate that the management of village funds is aimed at the welfare of the community, in cooperation in the implementation and realization of village funds the community can be involved. However, the feeling of reluctance that arises due to the emotional closeness between community members for positive purposes, in this case, to reveal fraud that can reduce the meaning of the disbursement of village funds, should be

the concern of many parties. The main estuary of the disbursement of village funds is to realize village development and Indonesian development in general, so that feeling reluctant to reveal things that lead to losses and the welfare of rural communities should be managed properly. If local wisdom can be interpreted properly to support the initial purpose of disbursing village funds, then the intention to disclose if fraud occurs will be easily found, as well as accountability which is the obligation of the village government to account for, present, report, and disclose all activities and activities on the party providing the mandate who has the right and authority to ask for accountability can be realized. In addition, transparency which is the disclosure of information that can be concluded by stakeholders to make decisions is expected to be realized if all community members can support the management of village funds.

In addition, the other obstacles in the management of Tanjungsari village funds is the lack of reporting mechanism that can be used as a reporting guide for people who want to make complaints. So far, the public has never received socialization regarding the complaint mechanism if they find fraudulent acts so the public's desire to report is not maximally accommodated. The community also has a low level of trust in the village government as a result of corruption cases that have occurred so they tend to be indifferent to the management of village funds in Tanjungsari. Besides that, the accountability given by the village government is felt to be lacking because reports are only given through billboards at the village office and sometimes it stops only at the head of the hamlet so the community lacks understanding regarding the management of the village funds in Tanjungsari. As stated by Freeman (1984) in stakeholder theory, all decision-makers must prioritize the community as the highest stakeholder, it can be said that accountability and transparency to the people of Tanjungsari village have not been maximally achieved.

4. Conclusion

This study concludes that the role of local wisdom in Tanjungsari Village is interpreted in terms of being able to inhibit the implementation of whistleblowing so that it can cause a decrease in the quality of the information provided to stakeholders as a form of accountability and transparency in its efforts to realize good governance. Culture does not necessarily encourage someone to do something good if it is interpreted from the other side. The community is reluctant to report village officials if there are indications of fraud because they prefer to maintain a sense of kinship between villagers. This culture of reticence can have an impact on increasing the willingness of the apparatus to commit fraud or corruption because the community is indifferent to the management of village funds. Even more, accountability of stakeholders such as citizens and the central government can decrease due to the weakness of the fraud reporting system caused by the behavior of the citizens themselves.

A culture of reluctance is a good thing to do under certain conditions, but if it is associated with the implementation of whistleblowing, the culture of reluctance will hinder the implementation of whistleblowing, accountability, and transparency in Tanjungsari Village cannot be realized. The culture of shyness needs to be carried out according to the situation and conditions so that it can maintain the quality of village fund management by

conducting whistleblowing on village officials who are indicated to have committed fraud and continue to protect social life and a sense of kinship between villagers.

The limitation of this research is the inadequate data collection due to the lack of public interest in providing information about the whistleblowing system in Tanjungsari Village so the sources are limited to only a few residents. The limited number of sources is feared to be less representative of the entire population of Tanjungsari Village. Future research is expected to be able to use quantitative research, namely by using questionnaires so that the range of results obtained from villagers becomes wider. Further research is also expected to be able to analyze the effectiveness of local wisdom in preventing fraud through whistleblowing so that transparent and accountable organizational governance can grow in other villages that have status as developed villages.

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