

## WHISTLEBLOWING FOR VILLAGE MANAGEMENT OF VILLAGE FUNDS: DYNAMICS AND CHALLENGES

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### ABSTRACT

*This study aims to describe the dynamics of potential whistleblowers for fraud in village fund management. This research was conducted in all villages in the Kledung Subdistrict, Temanggung Regency as the largest tobacco producing area in Indonesia. The design of the study used descriptive qualitative with informants in the entire village of Kledung Subdistrict, Temanggung Regency, Central Java, Indonesia. The results of the study showed that in managing village funds, whistleblowers for fraudulent management of village funds could be carried out because of the courage of village fund managers. The challenges faced by whistleblowers are the need for mechanisms and safe reporting channels.*

### INTRODUCTION

Kledung Subdistrict, Temanggung Regency is the largest tobacco producing region in Indonesia, receiving an allocation of village funds with a total budget of 2017 of Rp 207.45 billion more. The amount of village funds obtained in 2017 is greater than the acquisition in 2016 of IDR 164.4 billion. The increase in village funds in Temanggung Regency is quite significant, therefore with this large fund it is expected that the Village Head and village officials can manage the funds in accordance with procedures.

This phenomenon shows that the distribution of village funds in Temanggung Regency is often misused by irresponsible parties to obtain personal benefits. The alleged corruption case for the purchase of crooked replacement land originating from the APBD was carried out by Eko Prabowo, namely Kades Jumo, Jumo Subdistrict, Temanggung Regency in 2012, the purchase budget for crooked replacement of the village head used to build the Progo Pistan Dam, Rp 243,939,000 from the Regency APBD was used for personal interests. the suspect, so that the replacement head of the village head was not paid

(www.suaramerdeka.com). Temanggung Regency with 20 sub-districts and 266 villages still has a poor village fund management system. All villages in Temanggung Regency have so far not implemented the village financial system (siskeudes) application from the Financial and Development Supervisory Agency (BPKP). Human Resources (HR) is referred to as the main obstacle for not running the program (www.merdeka.com). Therefore, village funds for Temanggung Regency, Central Java until mid-March 2017 cannot be disbursed because no village in the area has yet to submit a report on the use of village funds for the 2016 fiscal year (www.metrotvnews.com).

The disclosure of the various cases did not escape a person who had the courage to reveal the existence of fraud in the organization, namely the whistleblower. Specific definitions of whistleblowers are explained in the Supreme Court Circular Letter (SEMA) Number 4 of 2011 point-8 explaining that whistleblowers are people who know and report certain criminal acts as referred to in this SEMA and are not part of the crime behavior reported. Whistleblowers

must provide clear and specific evidence and information in the event of fraud so that it is easy to follow up. Whistleblower reports will be difficult to follow up without adequate information and clear evidence because a whistleblower can get terror from people who don't like his existence.

Research by Hwang et al. (2008) for the impact of culture on the current and future intentions of accountants and professional auditors to become whistleblowers in the socio-cultural context of China. Elias (2008) examined the attitude of auditing students in the US regarding whistleblowing. The effect of reward models in encouraging individuals to report wrongdoing has been proven by Xu and Ziegenfuss (2008) which proves that internal auditors have a greater tendency to report wrongdoing when given awards. Taylor (2015) said that monetary incentives are considered insufficient to guarantee whistleblowers to be safe from the threat of wrongdoing. In addition to awards, anonymous reporting mechanisms encourage effective whistleblowing. In the case of village fund management, whistleblowing for fraudulent village funds is interesting to study. How is the dynamics and challenges of whistleblowing in the fraud of village fund management in all villages in Kledung Subdistrict, Temanggung Regency. The results of the study are expected to provide information and help stakeholders interested in designing whistleblowing.

## LITERATURE STUDY

### Whistleblower

Whistleblowing is an attempt to achieve an economic and social goal, so that the perpetrators expect support from various parties so that these goals are achieved. Whistleblowers face many threats such as retaliation (Liyanarachichi and Newdick, 2009; Arnold and Ponemon, 1991; Elliston, 1982; Elliston and Coulson, 1982). Miceli and Near (1985) state that there are four characteristics of people who can be called

whistleblowers, namely (1) employees or former employees of an organization whose organization is cheated; (2) does not have the power to stop or change the fraud under its control; (3) approved or not approved to make a report; (4) does not hold a position whose task requires reporting corporate fraud.

Whistleblowing reporting can occur through internal and external channels. Whistleblowing reporting through internal channels occurs when an employee becomes aware of fraud committed by another employee and then reports the fraud to his supervisor. Meanwhile, whistleblowing reporting through external channels occurs when an employee is aware of fraud committed by the organization or members in the organization, then reveals it to parties outside the organization or law enforcement because the fraud is detrimental to the community (Elias 2008). Park and Blenkinsopp (2009) describe that whistleblowing reporting paths do not only use internal and external channels, but consist of three dimensions, namely anonymous and identified, formal and informal, internal and external, each of these dimensions is a choice for employees. Whistleblowers behave differently in making comparable reporting path choices for them. The results of research conducted by Kaplan (2012) indicate that reporting of participant intentions in terms of anonymous or identified pathways is influential when considering retaliation.

Research conducted by Alleyne et al. (2013) states that perceived organizational support perceived is one of the factors that support an individual to report unethical actions in his organization. Individuals must assess the level of support expected when deciding to report any errors, given the various negative impacts that arise if the lack of support from the organization.

Kaplan et al. (2009) provide empirical findings that the effectiveness of anonymous reporting channels depends on the level at which employees find fraud or hints at fraud

and the desire of employees to report their findings to the right recipient. Anonymous reporting channels are considered more effective in preventing impending fraud. Seifert et al. (2010) tested the effectiveness of anonymous reporting channels in the reward model.

#### Cheating on Village Fund Management

Law No. 6 of 2014 concerning villages explains that villages are given a great deal of flexibility to regulate their own governance and development so that villagers have increased welfare and quality of life. In addition, the village government was asked to be more independent to manage the government and various natural resources owned, including the management of village finances and assets. The role that is accepted for the village is very large, it must be accompanied by a large responsibility as well, therefore the village government must be able to use the principle of accountability in its governance.

Government Regulation No. 6 of 2004 article 1 paragraph 2 explains that village funds are funds originating from the State Revenue and Expenditure Budget (APBN) given to villages transferred through the Regency / City Regional Revenue and Expenditure Budget, where these village funds are used to finance government operations, implementation of development, community empowerment and community development. These village funds are channeled in stages by the government through the State General Cash Account (RKUN) to district / city regional governments through the Regional General Cash Account (RKUD). Then the district / city regional government also distributes to the village through the Village Cash Account (RKD) after the village government has submitted documents such as the Village Regulation on the current APB and a report on the realization of the use of the previous stage of village funds ([www.djpk.depkeu.go.id](http://www.djpk.depkeu.go.id)).

DD Management in Presidential

Regulation No. 60 Regarding Village Funds article 2 reads Village Funds are managed in an orderly manner, obedient to the provisions of the legislation, efficient, economical, transparent, and responsible with due regard to a sense of fairness and propriety and prioritize the interests of the local community.

Regulation of the Minister of Finance Number 49 concerning Procedures for Allocation, Distribution, Use, Monitoring and Evaluation of Village Funds Article 22 paragraph 2 reads that the implementation of activities financed by Village Funds is preferably carried out in a self-managed manner using local resources / raw materials, and strived to absorb more labor work from the local village community. The Head of the Village Government is the Village Head who holds the power in managing village finances. Government Regulation Number 72 of 2005 article 68 regulates, the source of the budget provided for villages comes from the Regency / City APBD. The component that is allocated at least 10% of the central and regional financial balance funds received by the Regency / City is the tax and natural resource revenue-sharing fund, plus the General Allocation Fund (DAU) after deducting personnel expenditure. The fraud in village fund management can be explained by the fraud triangle. The concept explains that the factors causing fraud are the presence of pressure, opportunity and rationalization (Cressey 1966).

#### **RESEARCH METHOD**

##### Research design

This research is a qualitative descriptive study. The location of this research was conducted in all villages in Kledung Subdistrict, Temanggung Regency. The data source in this study uses primary data that is data obtained directly. This study uses an interview method which is conducted by asking questions directly with village officials and village community leaders.

The analysis is carried out by organizing the results of interviews in transcripts, mapping and in-depth review based on literature review and the results of previous research. The results of the study are then interpreted and narrated in the presentation of phenomena and the synthesis of the results of previous research. Data validity testing is done by comparing the results of interviews with one source with other sources, and comparing the results of interviews with applicable regulations.

## RESULTS AND DISCUSSION

### General Overview of Kledung District

Interviews have been conducted with village officials throughout the village of Kledung Sub-District which was the location of the study. The Kledung Subdistrict Area which is one of 20 sub-districts in Temanggung Regency is bordered by: West Area with Wonosobo Regency, North Region with Bansari District, East Parakan District and Bulu District and South with Magelang Regency. The Kledung Subdistrict area is located at an average land height of 1,138 m above sea level, with a maximum temperature of 29 degrees celsius and a minimum temperature of 18 degrees celsius. The average number of rainy days is 64 days and the amount of rainfall is 22 mm / year.

Based on the 2012 registration in Kledung District with a population of 24,770 people, a population density of 765 per Km<sup>2</sup>. Most of the residents of Kledung Sub-Village have a livelihood as farmers. The area of Kledung Subdistrict is 3,221 Ha consisting of 247 Ha of Paddy and Non-Paddy Paddy of 2,974 Ha. Kledung Subdistrict Temanggung Regency in the division of Administration area is divided into 13 Villages, 37 Hamlets, 157 RT, 39 RW, with the number of Village Heads 13, 141 village apparatuses and 99 BPD members.

### Profile of Village Fund Management in Kledung District

Village Funds for all villages in

Kledung Sub-District are sourced from the central government or APBN aimed at the whole community which aims to develop a village and community welfare that is used for government administration, development, empowerment and community development. The distribution of funds in 2017 is divided into two stages, namely in April 60% and in October 40%. As stated in the Regulation of the Minister of the Village no.5 of 2015 that the priority of the use of village funds is for the field of village development and community empowerment, the use of village funds in all villages in the Kledung District has also prioritized these two fields.

Village fund management starts from the planning discussed in the Village Development Plan Deliberation Forum, where all levels of society are included to realize participatory development and accommodate the aspirations of the village community, then used as a reference for preparing RKPDes and APBDes and stipulated in the Village Regulation as a development guide in the village development guidelines village. In carrying out the activities, the funds received by all villages in Kledung Subdistrict were handed over to the Activity Implementation Team (TPK) to manage which would later be held accountable to the village head. The activity implementation team can consist of village officials, youth clubs and village communities. The implementation of activities also prioritizes the use of local resources and absorbs more local workers as contained in PMK No. 49 Article 22 (2) which reads that the implementation of activities financed from the Village Fund is preferably carried out in a self-managed manner using local resources / raw materials, and strived to absorb more labor from the local village community.

### Potential Whistleblowing in Village Fund Management

In managing village funds there is potential for fund utilization. This can be

prevented by reporting fraud. An action in this case reporting fraud must be preceded by an intention. In Theory of Planned Behavior (TPB), intention is a process of someone to show behavior. Someone will have an intention in him to do something before the person actually shows the behavior that he wants to show. According to this theory it can be seen that the intention is manifested from the attitude towards a behavior, subjective norms, and perception of control over behavior (Ajzen 1991). Attitude that is as a response and confidence of someone towards something that is beneficial or less favorable to perform the behavior to be determined. Subjective Norms are the influence or pressure from outsiders on individuals to display a certain behavior.

In the process of implementing village fund management, village officials in all villages in the Kledung Sub-district region have never found any problems with large amounts of money or misappropriation of village funds. So far there has never been fraud in the management of village funds, but village officials often make administrative errors in managing village funds due to lack of human resources. The treasurer of the village of Petarangan expressed his opinion in the results of the interview as follows:

*"... So far there hasn't been any cheating, sis, Grandmother miscalculated, for example, maybe yes, sometimes also calculating my taxes, so it's complicated because I also learned because it was only in 2017 that the village treasurer continued, but you're still learning. If there is an error so far the most is overcome with the minutes of your event".*

Although currently there is no fraud in the village of Kledung Subdistrict in the management of village funds, if there is fraud there are eight villages that have the desire to report fraud while the other five villages have no desire to report the fraud. The Jambu Village Secretary expressed his opinion in the results of the interview as follows:

*"... Of course I will report, because if*

*there is fraud I will certainly be dragged as well, I will also be responsible for all of you. I have done that right, but at the provincial level there is cheating if I don't report what? after all they were hit by me must also be claimed responsibility too miss, why am I afraid to report? Yes, I will report it, right?"*

Canggal Village Secretary stated that he is ready to report if there is fraud in the management of village funds:

*"... For example, there is fraud, we are ready to report, for example the misuse of our budget is ready because it is not according to plan, all of us have a basis. because we are the system, this year we really work, we are according to the rules."*

The Secretary of Kwadungan gunung Village also stated that he intends to report if there is fraud in order to have a red effect for those who commit fraud in the management of village funds:

*"... If I knew, I would definitely report it. The problem is that in the village administration, transparency must also be given to the citizens, so every year we report it to the residents and institutions in the village, if we don't report it later, it will continue."*

The same thing was conveyed by the village officials of Kwadungan cliff, Tuksari, Jeketro, Kruwisan and Kledung that they had the intention to report fraud because they wanted to provide lessons for those who committed fraud, that in fact such acts must indeed be cleared because they violated the rules and could be detrimental to many parties and funds that are corrupted is state money so it involves accountability to the public.

Unlike the five villages in Kledung Subdistrict, the application of Whistleblowing is still very weak. Village officials are still reluctant to report if there is fraud because they do not have the heart to report their superiors or coworkers and also have an apathy to report if fraud occurs. The treasurer of the village of Petarangan stated that disclosure of fraud was not possible. He expressed his opinion in the results of the interview:

*"... I will not report it, there is already*

*someone watching, it is not necessary to just report it. But I think there is no sister who cheated, the police have already entered, the sub-district has entered, the district has also entered, every month is also monitored, right? If for the problem of cheating, you can't answer the problem, it seems like it doesn't exist and it's never been either."*

Kalirejo Village Finance Section added his opinion in the interview results, namely:

*"... I don't think that there's something like that, either. If cheating also happens right then we still know everything and the public knows. Especially mbak village, in that village the person is very close between friends and friends or the neighbors are very close to each other, not like a city person so if there is anything it would not bear."*

Dissenting opinions were found in the results of interviews with respondents in all villages of Kledung Subdistrict. It can be seen that there are village officials who intend to become whistleblowers and there are those who do not intend to become whistleblowers in managing village funds.

Behavior intention is what determines a person's decision to carry out or not carry out a behavior. Theory of planned behavior explains that the behavior carried out by someone arises due to the intention to behave. As explained in this theory, when a person has a positive attitude, he will have the intention to do that, whereas when someone has a negative attitude, he will not have the intention to do so. The interview results showed that eight village officials in Kledung Subdistrict had a positive attitude towards reporting fraud. The village officials consider that reporting fraud is beneficial because it is in accordance with religion and also his belief that reporting fraud in the village means that it will help law enforcement and accountability to the public so as not to harm many parties. With this positive attitude it can be said that if fraud occurs they intend to report fraud.

Unlike the five other villages in Kledung Subdistrict, they have an apathetic attitude that is indifference or indifference to

reporting fraud in managing village funds because of personal interests. Village officials consider that supervision from outside parties is sufficient because later they will find out if someone commits fraud so there is no need to report fraud. Village officials also do not intend to report fraud because of the feeling of embarrassment experienced when reporting coworkers or people who are respected in the village. This is what cannot foster their intention to report fraud.

In connection with the intention to report fraud, if there is fraud in the village first approach is carried out as a friend then a consultation is held in the village if it can still be corrected or can still be returned then it is forgiven and given advice so as not to repeat again but if ignored and not responsible answer then they really do reporting fraud to the authorities namely the police.

Next are the respondents' answers regarding the media used by village officials if they intend to report fraud. The treasurer of the village of Kledung said:

*"... Suppose we have been cheating in our village, we have discussed it first, for example in a village meeting, it is enough, it is closed until there. For example, there is a discussion, but from the perpetrator there is still no responsibility, maybe we report it to the police, Ma'am."*

The Jambu village secretary also provides an opinion regarding the media used if reporting fraud:

*"... What I initially did was yes, maybe report to the village head of course, before reporting to the village head I did a study first whether it was true because I didn't want to confront a problem that was not necessarily true. If it's really wrong, we should report it, after that we discuss it at the government level, we report to the sub-district, after that, there will be a follow-up, I will certainly like that."*

As explained by Elias (2008) that whistleblowing reporting through internal channels occurs when an employee knows the fraud committed by another employee and then reports the fraud to his supervisor. While whistleblowing reporting through external channels occurs when an employee

is aware of fraud and then discloses it to parties outside the organization or law enforcement because the fraud is detrimental to the community. This is also done by village officials in the Kledung Subdistrict if they intend to report fraud then they will report through internal channels, first reporting to their superiors and conducting consultations in the village and also through external channels, namely reporting to law enforcement if it is proven guilty.

Related to the support of the closest people (family and friends) in encouraging the intention to report fraud, not all informants in the Kledung sub-district support to report fraud. Some informants in Kledung Subdistrict said the family supported positive actions including reporting fraud while not harming themselves and the family. In addition, other village officials also support reporting fraud to make the village better provided the reporting has strong evidence rather than slander. This can also foster their intention to report fraud as stated by the Treasurer of the village of Kledung:

*"... As long as it's good, the family supports you as long as it doesn't harm us".*

The village secretary of Kwadungan Gunung also said that family and closest friends provide support to report if there is fraud in the management of village funds:

*"... Surely if a certainty of truth is supported, it is important to report that what is reported is not slander, it must be in accordance with the reality of existing data funds. Now, there are a lot of reports making it up, apparently when it is checked in the field, it is not appropriate".*

In contrast to some other villages in the Kledung sub-district related to the views or attitudes of those closest to reporting fraud. Families and other village officials do not provide support to report fraud because they have a fear of harming themselves and the village. This also cannot foster their intention to report fraud. As stated by the secretary of the village of Canggal:

*"... For example, if this is actually more afraid, with the village funds only the family and*

*the closest people are actually afraid. I am afraid like this with the laws getting tighter, the regulations getting tighter, the supervision is getting tighter, the family is afraid, afraid that there will be an error in administration".*

Paponan village secretary said that he did not have the support of the family to report fraud because he had never told the problem that occurred in the office to the family:

*"... For the time being I have never reported to you so I have never known anything like that. I, if it is an office matter, I never tell my family, at the office, at the office, at home, the others are like that."*

The village treasurer Petarangan also said that other village officials did not directly support to report fraud:

*"... We also, if there is a report, it might not be directly supported, maybe it will be clarified first. If all this time I think for example there are indications of cheating, it might also be unintentional because we also process so much funds but it is really not right, even though the laws must be correct while we don't understand exactly. So for example, if the exact kudu is wrong and must be punished, I do not agree that it is better not to send village funds to the village, it's better to reject the invitation."*

As explained also in Theory of Planned Behavior (TPB) that when they have a belief that a behavior is acceptable to their environment or vice versa, then the individual will have the intention to show a behavior. The interview results show that not all village officials in Kledung Subdistrict have confidence that reporting fraud will be received in their neighborhood. This can be seen that some village officials do not have the support of families and other village officials. The village officials believe that the people closest to them have a fear of harming themselves and the village if they report the fraud. But it is different from some other village officials in Kledung District. The village officials have confidence that reporting fraud will be accepted in their neighborhood. This can be seen from the support of the family and from other village officials. The village officials believe that the

people closest to them do not approve of fraud because it can harm the village so they will support the decision of village officials in reporting the fraud.

In the context of perceived behavioral control, village officials in Kledung sub-district felt that not all villages were given a great opportunity to report fraud if it occurred. Some village officials in Kledung Subdistrict said that in their village reporting fraud was easy because they were told that if they found fraud, please report it with clear evidence, as stated by the treasurer of the village of Kledung:

*"... Give a chance to report, it is impossible to take that for example if it has been deliberated but from the perpetrators there is no accountability or no red effect, so just report it. The presence or absence of protection has no effect on my intentions to report. If there is fraud I still have the desire to report because it is for the good of the village."*

In contrast to the Kalirejo Village apparatus, respondents said that in their village reporting fraud was not easy:

*"... Surely it's not easy if it's still possible to be consulted, yes, we should discuss it later, how about peace, because we also don't have the heart to do it. Protection is not a factor that affects me, even if there is protection for reporting cheating, if actually I don't dare to miss it, but it doesn't feel good for work friends, that's why we just go back to the community."*

In Theory of planned Behavior (TPB) also explains a person's intention to behave is determined by how he perceives the level of ease or difficulty to behave. When someone believes that what he is doing is the result of self-control, then the individual will have the intention to show a behavior. The dynamics of whistleblowing can be demonstrated by the desire to report fraud, but also experience the challenge that reporting fraud is difficult because the organization does not provide a great opportunity to report fraud. The fraud reporting mechanism is still not clearly understood by village fund managers.

## CONCLUSIONS, LIMITATIONS AND

## SUGGESTIONS

### Conclusions

The dynamics of whistleblowing for fraud in managing village funds shows that there are eight village officials in Kledung Subdistrict who intend to report the fraud, but five village officials who do not intend to report the fraud. The intention to report fraud arises because village officials have a positive attitude towards reporting fraud. Village officials also receive support from families while the action does not harm themselves or their families and also other village officials support in reporting fraud to make the village better. Furthermore, the intention to report also arises because village officials believe that in their village reporting fraud is easy to do.

The challenge of whistleblowing on fraud in village fund management is the internal factors of village officials, namely apathy towards reporting fraud and also having a feeling of reluctance when reporting coworkers or respected people in his village. External factors in the form of reporting mechanisms and safe reporting methods pose a whistleblowing challenge. In the context of village funds, consideration of cultural factors needs to be a concern in implementing effective whistleblowing.

### Limitations and Suggestions

The limitation in this study is that this study obtained information from informants who were limited to representatives of village fund management. This research has not focused on local wisdom factors that exist in the Kledung area. Future research can examine in depth the mechanism of whistleblowing by paying attention to existing local wisdom in an area.

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