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Village Fund Pathology and Supervisory Dysfunction: A Legal Analysis in Boalemo Regency

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ABSTRACT

Indonesia's Village Fund policy faces a serious challenge in the form of systematic financial misuse, which is exacerbated by a weak internal oversight mechanism. This research aims to analyze the modus operandi of Village Fund misuse and the institutional dysfunction of the Inspectorate in performing its supervisory functions in Boaloemo Regency. Using an empirical juridical approach and a qualitative study design, primary data were collected through in-depth interviews, observation, and questionnaires, supported by secondary data from a document analysis. The results indicate a governance pathology at the village level, manifested through authoritative deviation, financial manipulation, and administrative engineering. This condition is triggered by a lack of participation and transparency. Furthermore, the study finds that this pathology is directly caused by the dysfunction of the Inspectorate, which suffers from structural constraints including resource deficits (budget and auditors), geographical challenges, an excessive workload, and a lack of sanctioning authority that blunts the deterrence effect. It is concluded that a strong causal relationship exists, wherein the failure of the internal oversight function is the determining factor that creates a permissive environment for widespread misappropriation. Therefore, three strategic policies are recommended: the institutional capacity building of the Inspectorate, the revitalization of participatory oversight mechanisms at the village level, and the enhancement of competency standards for village apparatus human resources.

Keywords: *Financial Misuse; Internal Oversight; Village Fund; Village Governance.*

INTRODUCTION

The Village Fund is a fundamental fiscal decentralization policy instrument for Indonesia. This fund is allocated from the State Budget with the primary objectives of accelerating development and improving community welfare at the grassroots level (Raharjo, 2021). This policy represents the state's commitment to empowering villages as autonomous entities capable of planning and implementing development in accordance with their distinct priorities and potential (Hidayat et al., 2024). Conceptually, the effectiveness of the Village Fund is measured by its ability to transform rural socio-economic conditions, which in turn contributes to the achievement of national sustainable development goals (Permatasari et al., 2021).

To ensure legality and administrative order, the management of the Village Fund is grounded in a solid legal framework. Its primary foundation is Law Number 6 of 2014, as amended several times, lastly by Law Number 3 of 2024. This law explicitly grants village governments full authority to manage all village assets and finances (Arifin et al., 2020). This authority is exercised through the regional financial management cycle. Within this cycle, the Village Head, together with the Village Consultative Body, establishes the Village Budget in the form of a Village Regulation, which serves as the legal basis for the implementation of all activities (Saputra et al., 2024).

Ideal village financial management demands adherence to the principles of good governance. These principles encompass a comprehensive management cycle, from participatory planning and transparent implementation to accountable

reporting and accountability ([Hilmawan et al., 2023](#)). Equitable allocation, priority setting based on real needs, and village autonomy in resource management serve as its main pillars. These pillars are expected to ensure that the utilization of the Village Fund is genuinely oriented toward the public interest and yields the maximum impact on village advancement ([Abdullah, 2022](#)).

However, the reality on the ground reveals a significant paradox between the ideals of regulation and the practice of its implementation. Rather than serving as an engine for development, the Village Fund is instead susceptible to becoming an object of systematic misuse. This phenomenon is no longer a matter of isolated cases but has evolved into a deep-rooted structural problem in various regions, including Boalemo Regency. Data released by the Corruption Eradication Commission confirm the scale of this problem, showing that more than 900 cases of Village Fund corruption have been uncovered in the last decade, with total state losses amounting to 1.5 trillion rupiah ([Shahmi, 2024](#)). This fact indicates a systemic failure that impedes the achievement of the noble goals of the Village Fund policy.

In the architecture of regional financial oversight, the Inspectorate holds a strategic position as the Government's Internal Supervisory Apparatus. This body is tasked with ensuring accountability in Village Fund management. The Inspectorate's primary functions include audits, reviews, evaluations, and monitoring to prevent misappropriation and ensure compliance with laws and regulations ([Murniyanti, 2022](#)). This vital role positions the Inspectorate as the frontline guardian of village financial integrity. Furthermore, the Inspectorate provides managerial assistance to village governments to help them avoid maladministration practices ([Senprianthi & Rahajeng, 2022](#)).

Although the urgency of the Inspectorate's role is recognized, previous studies have tended to examine oversight issues separately from the modus operandi of the misuse itself. Existing research often focuses on a normative analysis of the Inspectorate's duties and functions or identifies general institutional constraints ([Murniyanti, 2022](#); [Senprianthi & Rahajeng, 2022](#)). However, these studies have not directly linked them to the specific forms of misappropriation occurring on the ground. This gap serves as the point of departure for this research: a void in empirical analysis that specifically connects the modus operandi of Village Fund misuse with the tangible operational constraints faced by the Inspectorate in a local context.

Therefore, the novelty offered by this research lies in its integrated approach. This study not only inventories the forms of irregularities but also deeply analyzes the causal factors from the perspective of internal supervisory failures. Thus, the scholarly contribution of this research is the presentation of a comprehensive empirical legal analysis of the causal relationship between weaknesses in the oversight system and

the prevalence of financial misuse at the village level. The findings are expected to enrich the literature on regional government law, particularly in the field of state financial oversight.

Based on the described background and research gap, this study has two primary objectives. *First*, to identify and analyze the forms of financial misuse practices involving the Village Fund that occur in Boalemo Regency. *Second*, to identify and analyze the constraints faced by the Inspectorate in performing its supervisory functions. The benefits of this research are twofold. Its theoretical benefit is the development of the legal scholarship on village governance. Its practical benefit is to provide input for the Boalemo Regency Government in formulating strategic policies to strengthen the oversight system and enhance the accountability of Village Fund management.

METHOD

This research employed an empirical juridical approach with a qualitative study design (Qamar & Rezah, 2020). This approach was selected for its high relevance in addressing the research problems. The study does not merely focus on the analysis of legal norms (*das sollen*) related to village financial management but also aims to examine the implementation, deviations, and socio-legal realities on the ground (*das sein*). Thus, this research comprehensively analyzes the gap between the formal regulatory framework and the actual practices of Village Fund oversight and management in Boalemo Regency. The research focus is directed at two primary aspects: the identification of the *modus operandi* of village financial misuse and an analysis of the constraints faced by the Inspectorate as the internal oversight institution.

The research was conducted in Boalemo Regency, with the unit of analysis focused on the villages within Tilamuta Sub-district. The sample was determined using a purposive sampling technique. Through this technique, 10 villages were intentionally selected based on criteria of relevance, namely representing variations in village status (developed and independent) and the presence of initial indications of significant financial management issues warranting in-depth investigation. The population for this study comprised all villages in Boalemo Regency. Key informants were also selected using purposive sampling, based on the criterion of being respondents who possessed the capacity, knowledge, and direct experience related to the research topic. These included village heads, village officials, and the leadership and audit staff of the Inspectorate of Boalemo Regency.

To obtain valid and comprehensive data, this study relied on two types of data sources: primary and secondary (Sampara & Husen, 2016). Primary data were collected directly from the field using three main techniques. *First*, in-depth interviews

were conducted with key informants to gain a holistic understanding of the *modus operandi* of misuse and the oversight constraints. *Second*, non-participant observation was used to directly observe transparency practices, such as the presence of village budget information boards. *Third*, structured questionnaires were administered to village officials to gather specific data regarding the composition of the Activity Management Team. Meanwhile, secondary data were obtained through a document analysis of laws and regulations, village accountability reports, audit documents, and a literature review of scholarly journals, books, and other relevant literature.

All collected data were analyzed using an interactive model of qualitative analysis. This model consists of three interconnected components: data reduction, data display, and conclusion drawing (Irwansyah, 2020). In the data reduction stage, the researcher performed a process of selecting, focusing, and abstracting the raw data obtained from interviews and observations to organize it into a more structured framework. Subsequently, in the data display stage, the reduced information was presented in the form of systematic and structured descriptive narratives corresponding to the research questions. The final stage was conclusion drawing and verification. In this phase, the researcher conducted an in-depth interpretation of the displayed data to identify patterns, causal relationships, and essential meanings to comprehensively answer the research objectives concerning the forms of Village Fund misuse and the constraints faced by the Inspectorate.

RESULTS AND DISCUSSION

A. The Pathology of Village Fund Management: An Analysis of *Modus Operandi* and Causal Factors at the Local Level

The implementation of the Village Fund policy, which is normatively intended for empowerment and development (Abdullah et al., 2022; Gunawan & Bahari, 2024), in practice exhibits significant pathological symptoms in Boalemo Regency. Empirical findings in Tilamuta Sub-district, particularly in the cases of Hungayonaa and West Pentadu villages, which resulted in legal proceedings, affirm that financial misuse is not merely a series of sporadic incidents. Instead, it is a manifestation of the fragility of the governance system at the village level. An in-depth analysis of interview and documentary data identifies a series of interconnected *modus operandi*. Collectively, these methods form a pattern of systematic deviation and can be classified into three primary categories: authoritative deviation, financial manipulation, and administrative engineering.

Authoritative deviation is clearly manifested through the abuse of authority. This *modus operandi* holds a central position as it serves as the gateway for other

forms of misappropriation. According to the findings, village heads often make unilateral decisions regarding budget allocation and use without undergoing the village deliberation process involving the Village Consultative Body. This action fundamentally violates the principle of checks and balances in village governance, which positions the Village Consultative Body as a legislative institution overseeing the executive. When this deliberative mechanism is bypassed, power becomes centralized and uncontrolled, creating a conducive environment for decision-making oriented toward personal or group interests rather than the public interest.

Next, financial manipulation emerges as the *modus operandi* that most directly results in state financial losses. This practice was identified in two principal forms: price inflation (mark-ups) and the implementation of incomplete projects despite full budget disbursement. Price inflation in the procurement of goods and services constitutes a form of premeditated corruption, where the difference between the real price and the reported price is diverted for personal gain. Meanwhile, the phenomenon of stalled projects indicates a fatal failure in the project management cycle, from inadequate planning to weak implementation oversight. Both practices directly erode the value of the Village Fund, as allocations that should become development assets are transformed into budget leakages.

The third category is administrative engineering, which functions as a mechanism to conceal the previous two modes of deviation. The research findings reveal two dominant practices in this category. *First* is the creation of accountability reports that do not correspond to on-the-ground conditions. *Second* are activities conducted without any accountability report whatsoever. Fictitious accountability reports represent a sophisticated form of document manipulation, designed to fulfill administrative formalities while hiding the fact that activities were not executed as planned. On the other hand, the absence of an accountability report is the most blatant disregard for accountability. Both *modi operandi* demonstrate that the accountability report, which should be an instrument of transparency and responsibility, is instead repurposed as a tool to legitimize misappropriation.

A more clandestine but no less damaging *modus operandi* is the implementation of physical projects that fail to meet technical specifications. Although infrastructure such as roads or drainage systems may be superficially complete, the intentionally reduced quality and volume of work lead to a decrease in the asset's value and durability. This practice slowly erodes public trust. The community observes physical development but is unaware that its quality has been compromised for the personal gain of certain officials. It has profound implications for the sustainability of village development and the long-term efficiency of Village Fund investments.

The findings regarding these various *modus operandi* in Boalemo Regency are by no means an anomaly; instead, they confirm a broader national pattern. A study by [Saputra et al. \(2024\)](#) in Bangkalan Regency also identified similar methods, such as the abuse of authority by village heads. This pattern similarity indicates the presence of inherent structural vulnerabilities within Indonesia's Village Fund management system. The impact of these practices, as analyzed by [Trisulo et al. \(2024\)](#), is not limited to state financial losses. It also extends to hindering public access to services and a decline in trust toward the village government, which can ultimately disrupt social stability at the local level.

Further analysis of causal factors at the village level shows that this pathology is rooted in two primary deficits: a failure of participation and a lack of transparency. Based on questionnaire data, it was found that the membership of the Activity Management Team in the majority of sampled villages is exclusively dominated by village officials. This condition directly contradicts the spirit of public participation mandated by regulations, which stipulate that the team should involve representative community elements to ensure social control ([Nugroho et al., 2022](#)). When the Activity Management Team becomes a closed and unrepresentative body, its function as the frontline guardian of project implementation becomes blunted.

The dominance of village officials in the Activity Management Team creates a closed management system. This system, in turn, undermines accountability and opens up space for unilateral decision-making. Without community representatives who can provide critical perspectives and conduct inherent oversight, the procurement process becomes vulnerable to manipulation, such as price mark-ups. As affirmed by [Nurfitri and Ratnawati \(2023\)](#), a lack of community participation is positively correlated with low accountability in fund management. This condition enables collusion between village officials and third parties and facilitates the engineering of reports for activities not fully executed as planned.

This participation deficit is exacerbated by a systematic transparency deficit. Field observations revealed that almost no villages at the research site installed publicly accessible budget information boards. Crucial information regarding project details, volume, budget value, and implementation schedules—which should be subject to the public's right to know—is intentionally withheld. This lack of transparency is not a mere administrative oversight but rather a strategy to curtail public scrutiny. Consequently, the community, as the primary beneficiary and owner of the Village Fund, loses its most fundamental instrument for monitoring and evaluating the performance of its village government. As a result, deviant practices can proceed without significant impediment.

B. Internal Supervisory Dysfunction: An Analysis of Structural Constraints and the Limited Authority of the Inspectorate

Although the Inspectorate is normatively expected to function as the frontline guardian for ensuring that village fund management complies with legal provisions and is free from irregularities (Utama & Munawaroh, 2024), the effectiveness of the internal supervisory function carried out by the Inspectorate of Boalemo Regency is demonstrably and significantly dysfunctional. This condition is not caused by a lack of legal mandate but by a series of structural constraints that paralyze its operational capacity. The research findings identify four primary obstacles that collectively reduce the Inspectorate's role from a proactive oversight body to an entity that is largely reactive and limited in its reach. These constraints include deficits in financial and human resources, geographical challenges, and a disproportionate workload.

Empirically, the first and most fundamental constraint is the limitation of its operational budget. Inadequate funding directly impedes the scope and frequency of audit activities in the villages. It is exacerbated by the second constraint, geographical accessibility, as many villages are located in remote areas that require substantial travel time and cost. The combination of these two factors creates "supervisory blind spots." In these zones, the most remote villages are paradoxically the least audited. This condition ironically creates opportunities for irregularities to occur in the very areas most in need of state presence, as the perceived risk of detection becomes exceedingly low.

The issue of human resources constitutes the next critical layer of constraints. The Inspectorate of Boalemo Regency faces an acute shortage of auditors. Interview data indicate that only 25 auditors are available to meet the ideal requirement of 61. This capacity deficit is compounded by a fourth constraint: an excessive workload (overload). In addition to overseeing hundreds of villages, the Inspectorate is also responsible for all Regional Government Organizations. Consequently, the focus of oversight becomes fragmented and lacks depth. Auditors do not have the luxury of time to conduct comprehensive investigative audits into Village Fund management. Therefore, examinations tend to be a formality to meet performance targets rather than to uncover complex misappropriations.

Comparative analysis indicates that the institutional dysfunction experienced by the Boalemo Inspectorate is not an isolated phenomenon. These structural constraints, particularly concerning resource and capacity limitations, are a reflection of a broader problem faced by the Government Internal Supervisory Apparatus in various regions across Indonesia. Research by Senprianthi and Rahajeng (2022) in West Kotawaringin Regency, for example, also found that

shortages of auditors and funding were primary impediments to the effective oversight of the Village Fund. Similarly, a study by [Dasuki et al. \(2025\)](#) in West Bandung highlighted the significant influence of the capability of the Government Internal Supervisory Apparatus on the effectiveness of financial management. The consistency of these findings confirms a nationwide issue in institutional design and priority allocation at the regional government level, where the oversight function is often not yet regarded as a strategic investment for good governance.

The apex of this supervisory dysfunction lies in the limited authority vested in the Inspectorate. Based on the findings, the institution lacks the authority to impose direct sanctions for its findings of irregularities. Procedural flows require the Inspectorate merely to issue recommendations for improvement to the Regent or to report findings with criminal indications to Law Enforcement Agencies. This absence of sanctioning power drastically blunts the “teeth” of oversight. Administrative recommendations often lack a strong deterrent effect, especially if not followed up with strict supervision by the head of the region.

The implications of this limited authority are severe. From a law enforcement theory perspective, the absence of swift, certain, and proportional sanctions eliminates the deterrence effect. Perpetrators of misuse at the village level may calculate that the risks associated with an internal audit are relatively low, as the most likely direct consequence is merely a reprimand or an administrative order for correction. It creates a situation of moral hazard, where village officials feel they have leeway to commit irregularities because the internal oversight mechanism lacks sufficient coercive power. Thus, the Inspectorate is in a dilemmatic position: it holds significant responsibility for oversight but is not equipped with adequate authority to ensure compliance.

C. The Causal Link: Supervisory Weakness as the Fertile Ground for Village Fund Misuse

The analyses presented in the two preceding sub-chapters convergently demonstrate a strong causal relationship. The internal supervisory dysfunction experienced by the Inspectorate functions as the primary catalyst that fosters the pathology of Village Fund management in Boalemo Regency. This pathology, manifested in various *modus operandi* of misuse, is not merely a product of corrupt individual intent. Instead, it is the logical consequence of a weak oversight system. This weakness effectively expands the ‘opportunity’ element within the fraud triangle, wherein village officials with the intent or under pressure to commit malfeasance can do so with a low perception of risk.

This causal link can be explicitly traced. The Inspectorate’s resource limitations, in terms of both budget and audit personnel, directly lower the

probability of detection for financial manipulation practices such as price mark-ups and fictitious projects. Infrequent and superficial audits fail to verify price reasonableness and the physical realization of activities. It provides leeway for officials to engage in administrative engineering through inaccurate accountability reports. In other words, the deficit in oversight capacity creates an accountability 'dark space'. It is within this space that illegal practices can proceed undetected, transforming the Village Fund from an instrument of development into a source of local rent-seeking.

Furthermore, the Inspectorate's limited authority, being unable to impose direct sanctions, significantly nullifies the deterrence effect. When the only consequence of an audit finding is an administrative recommendation, the rational calculation for potential perpetrators of corruption shifts: the risk is perceived as low while the potential for personal gain is high. It directly encourages the abuse of authority, where village heads feel greater latitude to make unilateral decisions because the internal control mechanism is proven to be impotent. This weakness in sanctions also contributes to the recurrence of violations, as there are no consequences severe enough to alter future behavior.

Thus, the central argument of this research is synthesized into a clear conclusion. The practice of Village Fund misuse in Boalemo Regency is not a standalone problem. It is a symptom of a deeper pathology: the systemic failure of the internal oversight function. The Inspectorate's dysfunction is not just an operational constraint; it has transformed into a determining factor that creates a permissive environment for various forms of misappropriation to thrive. A failure to strengthen this oversight body is tantamount to leaving a wide accountability gap open. This gap will, in turn, continue to erode the effectiveness of the Village Fund policy and betray the development mandate for community welfare. Understanding this causal relationship is crucial as the foundation for formulating solutions that are not merely curative but also preventive and structural.

CONCLUSIONS AND SUGGESTIONS

Based on the results and discussion, it can be concluded that the practice of financial misuse of Village Funds in Boalemo Regency is a systemic issue rooted in two interconnected layers of problems. The first layer is the governance pathology at the village level, which is manifested through various *modus operandi* of deviation—encompassing authoritative, financial, and administrative manipulation—and is triggered by a lack of public participation and transparency. The second layer, which serves as the determining factor, is the institutional dysfunction of the regional Inspectorate. This failure of the internal oversight function is caused by acute resource constraints and a lack of sanctioning authority, which directly creates a permissive

environment for misappropriation to flourish. Thus, this research confirms a strong causal relationship wherein the weakness of the internal oversight system is the fundamental cause that allows the pathology of Village Fund management to persist and undermine development goals.

Departing from these conclusions, this research formulates a series of structural and integrated policy suggestions. *First*, the Boalemo Regency Government must prioritize the capacity building of the Inspectorate. It includes not only increasing budget allocations and fulfilling the required number of auditors but also strengthening the institution through continuous training and the provision of modern audit technology to enhance the scope and depth of oversight. *Second*, a policy intervention is needed that explicitly mandates participatory oversight mechanisms at the village level. It can be realized through a regional regulation requiring representative community involvement in the Activity Management Team. Such a regulation must also establish administrative sanctions for villages that fail to comply with minimum transparency standards, such as the obligation to publish detailed budget information periodically. *Third*, as a long-term investment in building a foundation of professional governance, the regional government is recommended to review and establish minimum competency and educational qualification standards—at the Bachelor's degree level—for village heads and key village officials. This step is expected to improve managerial and administrative capacity, thereby making village governments more resilient in managing finances accountably and in accordance with the principles of good governance.

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