

THE ETHICAL DILEMMA OF VILLAGE OFFICIALS: FRAUD IN THE DISTRIBUTION OF DIRECT CASH ASSISTANCE

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ABSTRACT

The purpose of this research is to reveal the ethical dilemma of the role of village officials in the fraudulent practice of distributing Village Fund Direct Cash Assistance (BLT-DD). This research uses a phenomenological approach. The study showed that village officials experienced an ethical dilemma regarding fraud in distributing BLT-DD. First, the village head experienced a dilemma between his residents' demand that the BLT-DD program be divided equally so that because of the sympathy felt by the village head, the BLT-DD money was cut. Second, the village secretary must face the village head's orders to manipulate signatures. Third, the Village Consultative Board felt uncomfortable wanting to monitor the performance of the village head. Fourth, there is a lack of clarity in the structure of the BLT-DD volunteer team, so they experience confusion in carrying out their duties in the BLT-DD program. Fifth, the experience gained becomes a solution to overcoming the dilemma experienced by the actor in the fraudulent practice of distributing BLT-DD.

Keywords: Fraud; Ethical Dilemma; BLT-DD; Role of Village Officials

ABSTRAK

Tujuan penelitian ini menyingkap dilema etis peran perangkat desa pada praktik fraud penyaluran Bantuan Langsung Tunai Dana Desa (BLT-DD). Penelitian ini menggunakan pendekatan fenomenologi. Hasil penelitian menunjukkan bahwa perangkat desa mengalami dilema etis atas fraud yang dilakukan pada penyaluran BLT-DD. Pertama, kepala desa mengalami dilema antara permintaan warganya atas program BLT-DD harus dibagi rata, sehingga atas rasa simpati yang dialami kepala desa maka uang BLT-DD dipotong. Kedua, sekretaris desa harus menghadapi perintah kepala desa untuk manipulasi tandatangan. Ketiga, Badan Permusyawaratan Desa mengalami rasa tidak enak hati yang ingin mengawasi kinerja kepala desa. Keempat, adanya ketidakjelasan struktur tim relawan BLT-DD, sehingga mereka mengalami kebingungan untuk menjalankan tugasnya pada program BLT-DD. Kelima, Pengalaman yang diperoleh menjadi solusi dalam mengatasi rasa dilema yang dialami sang aktor pada praktik fraud penyaluran BLT-DD.

Kata Kunci : Fraud; Dilema Etis, BLT-DD; Peran Perangkat Desa
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INTRODUCTION

Direct Cash Assistance of Village Funds (Bantuan Langsung Tunai Dana Desa/BLT-DD) provides cash to low-income families in villages sourced from village funds. This assistance program is to overcome extreme poverty and the economic impact of the coronavirus pandemic in 2020 (Purnawan et al., 2022). This program is contained in the regulation Minister of Villages, Development of Disadvantaged Regions and Transmigration Number 6 of 2020, concerning Amendments to the Regulation of the Villages Minister, Development of Disadvantaged Regions and Transmigration Number 11 of 2019, that village funds are allocated for handling the Corona Virus in the form Cash Direct Assistance of Village Fund (BLT-DD). The amount of money is IDR 600 thousand for each recipient.

The direct cash assistance policy aims to accelerate the eradication of extreme poverty in village communities (Isma'il et al., 2023). According to Fadilah et al. (2021), the Indonesian government issued a BLT-DD distribution policy to pay attention to the food security of people experiencing poverty in villages affected by the Coronavirus. Poverty is a guarantee for someone in economic terms to fulfill their basic needs so that the income they earn is not enough for their daily needs (Harinawati et al., 2020; Sandi & Cita, 2021). The BLT-DD program is also the government's effort to restore national economic growth, which has declined due to the impact of the Coronavirus (Iping, 2020; Pramanik, 2020).

The BLT-DD program has been continued in 2021, according to the Regulation of the Village Minister, Development of Disadvantaged Regions and Transmigration (PDTT) number 13 of 2020, concerning Priority for Using Village Funds in 2021. Then, it was resumed in 2022 according to the Regulation of the Village Minister, Development of Disadvantaged Regions and Transmigration (PDTT) number 7 of 2021 concerning priority use of village funds in 2022. BLT-DD prioritizes Village Funds to create villages without poverty. The amount of money disbursed was IDR 300,000 for twelve months. It is in the context of overcoming Covid-19 (Yauri et al., 2022) and increasing village economic income (Rachaju, 2021).

The distribution of BLT-DD in villages cannot be separated from the role of officials at the government of village level. Because the BLT-DD program, which originates from village funds, is assigned to the village officials to distribute it to the community (Fridiyanti et al., 2021). For carrying out their duties and roles, the village officials must be transparent and accountable for the distribution of BLT-DD so that the aid money is right on target and received according to the specified amount (Yunikasari et al., 2022).

The village officials still need to carry out the description above fully. As it was found in previous studies, village officials needed to carry out their duties properly, so overlapping recipients with other assistance (Faisol & Tarjo, 2022; Sasuwuk et al., 2021). Sometimes village officials prioritize their relatives to get BLT-DD, so they must be on target (Maknolia & Hidayat, 2020; Rahayuni & Rusli, 2021). This practice indicates fraud (Faizah et al., 2022; Isma'il et al., 2023; Tarjo et al., 2023). Fraud is intentionally carried out by one or more people unreasonably and misrepresenting the facts. Sometimes fraud is carried out to gain profit (Association of Certified Fraud Examiners, 2012; Tarjo, Faizah, et al., 2021)

Someone commits fraud sometimes not of their own volition, but there are external factors, so they must face two choices to act. As research by Wulandari et al. (2017), the village officials experience a dilemma because every affair related to the village government must be "what the village head says," so the village officials feel a

dilemma between desires and limits of authority. In another case, the BPD felt a dilemma because they were not given space to distribute BLT-DD (Arianto & Bakthiar, 2023), while in the village government, the BPD should have oversight duties (Fridiyanti et al., 2021; Iswahyudi et al., 2023). According to Putri et al. (2021) and Caminero & Santangilo (2008), an ethical dilemma is a condition every individual faces to determine several options. López-Hernández & Chávez (2022) and Lancaster (2015) added that an ethical dilemma is a situation a person faces when he feels confused about deciding what behavior to carry out.

Based on the description above, the researcher is interested in researching fraud in the distribution of BLT-DD, where, in practice, the village officials experience an ethical dilemma to commit fraud. It is based on initial findings that there were several indications of an ethical dilemma that the village officials felt regarding fraud in the distribution of BLT-DD, including that the village head was faced with demands from the community that required him to cut the BLT-DD money. In addition, the secretary, treasurer, and village consultative Board (Badan Permusyawaratan Desa/BPD) must follow the wishes of the village head. From these findings, village officials must face a dilemma between demands or limits of authority (Hassingier, 2007; Yuliastina et al., 2020). Departing from this finding, the researcher wants to reveal the actor's awareness of the dilemma of taking an action that does not follow his conscience.

The research was conducted in one of the villages on Madura Island. The research location is Taneyan Lanjhang, a pseudonym village in research on BLT-DD distribution because this location is still fanatical about residential layouts with large yards and elongated houses (Rifai, 2007). The researchers chose Taneyan Lanjhang Village as the research site because they wanted to reveal the ethical dilemmas faced by the village officials regarding fraud in the distribution of BLT-DD. Concerning this research site, researchers have access to research because the researchers have established close personal relationships with the actors.

METHOD

This research uses a qualitative method with a phenomenological approach. Researchers use a phenomenological approach to analyze the experiences of village officials in carrying out their duties (Husserl in Englander & Morley, 2021). According to Kamayanti (2021), this approach is not a study of phenomena but rather a study of informant awareness. Using a phenomenological approach, researchers want to explore the essence of phenomena based on individual awareness (Creswell, 2007). This approach ensures that researchers can understand the ethical dilemmas of village officials in depth through the loyal awareness of individuals involved as actors in the distribution of BLT-DD.

The data collection method is observation: The researcher makes direct observations and participates in the activities. Secondly, interviews: The search for information in this research was carried out in an unstructured manner regarding fraud in the distribution of BLT-DD so that the answers obtained were more in-depth. Third, documentation: Researchers collect the data needed to support this research. The data was collected to get answers according to the research objectives (Moleong, 2014). The research informants were the village head, BPD, village treasurer, and village secretary. The informant of this study used a pseudonym because it was his request. The researchers selected these informants because they were involved in the distribution of BLT-DD, as well as how the actors were aware of the ethical dilemma of the role they had to play (see Table 1).

According to Kamayanti (2021), the technique of phenomenological data analysis is that several keys that must be understood, namely: 1) Noema, which is the informant's explicit awareness, 2) Epoche (bracketing), the process of developing and extracting by providing parentheses, 3) Noesis, the informant's explicit expression. Deep and forms a meaning. 4) Intentional Analysis, understanding between noema and noesis, and 5) Eidetic Reduction, which results from the entire meaning process. By understanding the keywords of this research, the data obtained will follow the researcher's needs. This analysis technique using a phenomenological approach can analyze the perpetrator's experience in the fraudulent practice of distributing BLT-DD in Taneyan Lanjhang Village so that it can reveal the perpetrator's awareness of the ethical dilemmas he experienced as a village official (Williams, 2021).

Table 1. Research Informants

Number	Pseudonym	Position	Gender
1	Mr. AM	Village Head	Male
2	Mr. HS	Village Secretary	Male
3	Mrs. ML	Village Treasurer	Female
4	Mr. SM	Village Consultative Board	Male
5	Mr. HF	Recipients of BLT-DD	Male

RESULT AND DISCUSSION

Form of Dilemma: Sympathy of Village Officials, BLT-DD Money Must Be Cut

Village officials are also human beings who cannot be separated from a sense of concern for other human beings. It cannot be separated from the human mind, which has a logical mind and ego. Humans still have a conscience and compassion for other humans. However, the feeling of sympathy that arises deep in a person's heart is sometimes inversely proportional to their duties and roles as village officials, rationalizing not to go outside the rules so that they have to commit fraud (Shepherd & Button, 2018; Tarjo et al., 2023), as expressed by the head village, Mr AM.

"Each of BLT-DD recipients {supposedly Rp300.000,-}. However, {Rp100.000,- deducted}, to be given to residents who are not registered as beneficiaries). They complain because they do not get BLT-DD."

"Setiap penerima BLT-DD {seharusnya Rp300.000,-}. Tapi {dipotong Rp100.000,-}, untuk diberikan kepada warga yang tidak tercatat sebagai penerima). Mereka koplain karena tidak mendapatkan BLT-DD)." (the original interview in Bahasa Indonesia)

From the description above, it can be seen that Mr. AM experiences an ethical dilemma factor. It can be seen from the expression of Mr. AM, which is "given to communities that do not receive it." The village head faced complaints from residents who did not get BLT-DD, while the quota for BLT-DD recipients was adjusted to the amount of village funds. So, the village head had to cut the BLT-DD money Rp100.000,- from the amount that should have been Rp300.000,-. When the researcher asked about the village head's awareness of the ethical dilemma he was experiencing, the following was the interview:

"What can I do? I realize that this BLT-DD cash deduction is {not proper}. However, there are my residents who complain. I feel sorry for it. On the other hand, I have to follow the rules. So, to get assistance, I cut it and {share it evenly}."

"Mau gimana lagi, saya menyadari kalau pemotongan uang BLT-DD ini {tidak benar}. Tapi ada warga saya yang komplain, saya merasa {kasihan}, di sisi lain saya harus ikut aturan. Jadi agar sama-sama dapat bantuan saya potong dan {dibagi rata}." (the original interview in Bahasa Indonesia)

Mr. AM experienced an ethical dilemma in the distribution of BLT-DD between ignoring the fate of his citizens or ignoring the rules in force. Mr. AM's opinion as a form of explicit awareness (noema) caused by his experience dealing with complaints from his citizens because he did not get BLT-DD, which ultimately formed a more profound awareness (noesis) that he was forced to cut BLT-DD money from beneficiaries for equity because he felt sorry for the people who do not get aid.

The village treasurer, Mrs. ML, also experienced an ethical dilemma between two choices in the practice of BLT-DD distribution at the Taneyan Lanjhang village. BLT-DD is a program issued by the government to help the community's economy in the villages affected by Coronavirus. On the other hand, this assistance is constrained by the quota of BLT-DD recipients, which has adjusted the size of the village funds ceiling. In Taneyan Lanjhang Village, a quota of 154 people was obtained for BLT-DD, or 35 percent of the village fund ceiling. Meanwhile, society has also been affected by its economy with the Coronavirus pandemic. When the researcher wanted to ask about her awareness of the dilemma she was experiencing, the following was Ms. ML's confession:

"I am {dilemma} who wants to choose one of them, but it avoids social jealousy, I follow the village head's {decision} by {equally dividing} the BLT-DD money between those who receive and do not receive assistance."

"Saya {dilema} yang ingin milih salah satunya, tapi agar tidak terjadi kecemburuan sosial, saya mengikuti {keputusan} kepala desa dengan {membagi rata} uang BLT-DD antara yang menerima dan tidak menerima bantuan." (the original interview in Bahasa Indonesia)

Mrs. ML's statement explicitly (noema) above is caused by the emergence of two choices between thinking about the fate of people who are not included for BLT-DD recipients with the applicable rules, which in turn forms a more profound awareness (noesis), that consciously BLT-DD money in the village of Taneyan Lanjhang is divided equally between the people who are included for BLT-DD recipients and those who are not on the list of beneficiaries to avoid social jealousy.

Fraud practices are the biggest challenge in a government institution (Ermasova et al., 2018; Sahdan et al., 2020). Village officials are aware of their experience of fraudulent practices by deducting BLT-DD money. However, in practice, village officials feel a dilemma regarding the community's desire for the BLT-DD money to be divided equally or follow the existing rules. It is in line with research by Noviriani et al. (2015) that village officials, as humans, have a conscience, which results in feelings of compassion and pity between fellow humans. On the other hand, outside of his duties as a village official, he is still an ordinary human being who still has a conscience, so feelings of discomfort and pity for the fate of other people sometimes make a person feel in a dilemma (Briando & Purnomo, 2019; Tarjo & Riskiyadi, 2022).

Between the Village Head's Desire and Conscience: The Village Secretary Must Manipulate Signatures

Village officials must carry out their duties properly in the village administration. Including the village secretary, as stipulated in the Minister of Home Affairs Regulation Number 84 of 2015 concerning the Organizational Structure of the Village Administration. In Article 7, it is explained that the village secretary assists the village head in government administration matters that are within the rules. However, as ordinary people, village officials cannot carry out their duties to distribute BLT-DD in the village of Taneyan Lanjhang (Utama & Wulandari, 2019; Wulandari et al., 2017). It cannot be denied because of his position as a subordinate to the village head. The following is an interview with the village secretary, Mr. HS.

"It is {reluctantly} those who want to provide {signature} on the attendance list for people who were not present during the distribution of BLT-DD. The problem is that the village head ordered me, but according to the rules, it is not allowed, that is {manipulation} of signatures."

"{berat hati} yang ingin memberikan {tanda tangan} di daftar hadir bagi orang yang tidak hadir saat penyaluran BLT-DD. Soalnya saya diperintah kepala desa, tapi secara aturan tidak boleh, itu {manipulasi} tanda tangan." (the original interview in Bahasa Indonesia)

The dilemma in the practice of BLT-DD distribution in the village of Taneyan Lanjhang was experienced by Mr. HS as the village secretary. The position of village officials is required to carry out their duties and functions following the rules. However, on the other hand, Mr. HS was ordered by the village head to manipulate signatures on the attendance list for recipients who did not come during the distribution. Manipulating signatures on the attendance list for BLT-DD distribution is contrary to human conscience. However, because of his position as a village official and as a subordinate of the village head, he was forced to follow his orders. When the researcher is curious about the awareness of his experience, the following is the result of an interview with Mr HS.

"In my heart {feeling in a dilemma} sir, I had to {manipulate} the signature of the recipient who was not present. Because the village head ordered me, {it is not good} for those who want to refuse, because I became an official thanks to the village head."

"Dalam hati saya {merasa dilema} mas, saya terpaksa {manipulasi} tandatangan penerima yang tidak hadir. Karena saya diperintah kepala desa, {tidak enak} yang ingin menolak, karena saya jadi perangkat berkat kepala desa" (the original interview in Bahasa Indonesia)

The acknowledgment of Mr. HS's ethical dilemma as the village secretary above is an explicit awareness (noema), which did Mr. HS consciously feel compelled to carry out the village head's orders to manipulate signatures on the attendance list of beneficiaries who did not come during the distribution of BLT-DD at Taneyan Lanjhang Village, which in the end formed a more profound awareness (noesis), that Mr. HS felt terrible for wanting to refuse the orders of the village head as superior because his position as a village official was thanks to the appointment of the village head.

The village head confirmed the above statement, Mr. AM, that the village secretary was ordered to manipulate signatures for beneficiaries who were not present during the distribution of BLT-DD at the Taneyan Lanjhang village. When the researcher wanted to know more deeply about the awareness experienced by Mr. AM as the head of the village, the following are the interview results at his residence.

"Yes, I asked the village secretary for help, the recipient who was not present {signed}. The problem is that I need clarification about whether to return it to the village treasury or not, but if it is not returned, I have to {manipulate signature}. It is a shame. If it is returned, {took} by me instead of being returned."

"Iya, saya minta tolong ke Sekdes, penerima yang tidak hadir {ditandatangani}. Soalnya saya bingung mau dikembalikan ke kas desa atau tidak, tapi kalau tidak dikembalikan harus {manipulasi tandatangan}. Kan {eman} kalau dikembalikan, jadi {diambil} saya dari pada dikembalikan." (the original interview in Bahasa Indonesia)

Mr. AM's statement above is an explicit awareness (noema). Mr. AM experienced an ethical dilemma in that the recipient does not take BLT-DD, whether it is returned to the village treasury or not. However, he had to manipulate the signature, which ultimately formed a more profound awareness (noesis) that it would be a shame if the BLT-DD money was not taken by the recipient and returned to the village treasury., so Mr. AM ordered the village secretary to manipulate the signatures on the attendance list and the village head to collect the money himself.

The informant's statement above is in line with Puyou's (2018) research that in the government system, it is pretty challenging to behave ethically because there is so much pressure that makes you afraid or uncomfortable to act ethically because you see the future risks that will occur. Fraud occurs because of the pressure and fear experienced by village officials (Dewi, 2016; Tarjo et al., 2021). In fact, according to Janin (2017), behaving ethically is not as simple as turning the palm of your hand because it involves not only individuals but is faced with a system already running (Cooper, 2016; Hopper, 2017). So, it is unsurprising that village officials face ethical pomegranates in their government duties (Pike & Barrainkua, 2015).

Dilemma Form: There Are Other Factors, Monitoring Must Be Ignored

The Village Consultative Board (BPD) has an equal position with the village head at the village administration. Therefore, in the Domestic Regulation (Permendagri) number 110 of 2016 concerning the Village Consultative Board, article 32 that the BPD's task oversees the performance of village heads, activities at village administration, and including the distribution of BLT-DD (Menteri Dalam Negeri RI, 2016). However, this task was not thoroughly carried out by the BPD for the distribution of BLD-DD at Taneyan Lanjhang Village because there were external factors that disturbed his mind (Isma'il et al., 2023; Pulungan et al., 2020), so he experienced a dilemma as stated by Mr. SM as BPD.

"During the distribution of BLT-DD, I came too. However, I should have paid more attention to the distribution of BLT-DD. I know my job is {supervise}, but I am {confused} who wants to supervise because this is dealing with the village head."

"Saat pembagian BLT-DD saya juga ikut. Namun saya tidak terlalu memperhatikan penyaluran BLT-DD. Saya tahu tugas saya {mengawasi}, tapi

saya {bingung} mau mengawasi siapa karena ini berurusan dengan kepala desa.”
(the original interview in Bahasa Indonesia)

From the interview results, Mr. SM admitted that he needed help understanding his duties as the BPD at the village administration. However, for the distribution of BLT-DD at Taneyan Lanjhang Village, Mr. SM experienced a dilemma regarding his supervisory duties. Because if he interferes in the distribution of BLT-DD, he has to deal with the village head. When the researcher asked more deeply about Mr. SM's awareness regarding the perceived dilemma, the following were the interview results.

“I know my job is {to supervise} the village activities, including BLT-DD. However, if I supervise the distribution of BLT-DD, it is {reluctant} to the village head. Because I became BPD at Taneyan Lanjhang Village thanks to the village head's help.”

“Saya sadar kalau tugas saya adalah {mengawasi} kegiatan desa, termasuk BLT-DD. Tapi saya bingung yang mengawasinya, kalau saya ikut campur mengawasi penyaluran BLT-DD saya merasa {tidak enak} kepada kepala desa karena suda dikasih uang dan saya jadi BPD berkat batuan kepala desa.” (the original interview in Bahasa Indonesia)

Mr. SM experienced an ethical dilemma in his supervisory duties for distributing BLT-DD at Taneyan Lanjhang Village. Mr. SM's opinion is a form of explicit awareness (noema) because when the BLT-DD was distributed, there was a village head who participated in monitoring its activities, so in the end, a deeper awareness (noesis) was formed, it felt terrible for wanting to supervise BLT-DD activities because there is already a village head and village head has also helped Mr. SM by giving him a position as BPD.

The above statement was confirmed by one of the BLT-DD recipients at Taneyan Lanjhang Village, Mr. HF. When the distribution was taking place, he saw BPD and what he did as BPD for the distribution of BLT-DD at Taneyan Lanjhang Village. Following are the results of the researcher's interview with Mr. HF.

“The BPD actually {supervises} the village activities, not just sitting down with the village head, like a statue. So that he was allowing the distribution of BLT-DD to cuts those are not according to the rules.”

“BPD itu sebenarnya {mengawasi} kegiatan desa, bukan hanya duduk bersama dengan kepala desa, seperti patung saja. Membiarkan penyaluran BLT-DD ada pemotongan yang tidak sesuai aturan.” (the original interview in Bahasa Indonesia)

Mr. HF conveyed that BPD's task should be on the side of the people, namely overseeing BLT-DD distribution activities, so that people receive BLT-DD money according to their rights. However, it is different at Taneyan Lanjhang Village. Mr. SM, as BPD, is like a statue that sits in a crowd of people but cannot move (ignoring supervisory duties). The phrase “like a statue” that came out of Mr. HF's mouth as the recipient of the BLT-DD is a parable that the BPD is not carrying out his supervisory duties.

A BPD is required to uphold professionalism to supervise village government activities (Briando & Purnomo, 2019). BPD as ordinary people cannot fully realize an attitude of professionalism because it cannot be denied that when carrying out their



duties, they are surrounded by individuals who shake the principles of BPD professionalism (Isma'il et al., 2023; Noviriani et al., 2015). In the case above, the BPD was given the money from the BLT-DD deduction and ordered not to interfere in BLT-DD matters. Due to these factors, BPD experiences an ethical dilemma. In line with the opinion of Solangi et al. (2019) that a person experiences a dilemma when faced with being confused about making two choices.

Form of Dilemma: Structural Problems of the BLT-DD Volunteer Team Causing Dilemmas

The form of the dilemma is likened to a puzzle. A piece still needs to be perfectly arranged to form an object. The dilemma faced by the village officials included in the volunteer team's structure for the distribution of BLT-DD does not only occur because they are faced with a situation where they are required to make decisions above interests. However, problems arising from the unclear structure of the BLT-DD volunteer team resulted in a dilemma felt by the village officials in carrying out their roles (Aseh et al., 2021; Islamiati et al., 2023), as expressed by Mrs. ML as the village treasurer as follows:

"Indeed, a team of BLT-DD volunteers was formed, including village officials, community leaders, youth organizations, and PKK mothers. I was also invited but needed to work according to my duties. Because when we were distributing BLT-DD, they not all were invited."

"Memang dibentuk tim relawan BLT-DD di dalamnya ada perangkat desa, tokoh masyarakat, karang taruna dan ibu PKK. Saya juga diundang, tapi saya bekerja bukan sesuai tugas saya. Karena saat penyaluran BLT-DD tidak diundang semua." (the original interview in Bahasa Indonesia)

"It should be {holding the money} BLT-DD is me, but at this village {the village head}. So, during the distribution, I only helped to call a name of BLT-DD recipients."

"Seharusnya yang {memegang uang} BLT-DD saya, tapi di desa ini {dipegang kepala desa}. Jadi saat penyaluran saya hanya membantu memanggil nama penerima BLT-DD." (the original interview in Bahasa Indonesia)

Mrs. ML experienced an ethical dilemma in BLT-DD distribution at Taneyang Lanjhang Village. It is because he does not work according to his role as village treasurer. The Taneyan Lanjhang Village, a team of BLT-DD volunteers, has been formed, which includes members from various elements. Not all volunteer team members were present when they distributed BLT-DD, so Mrs. ML, the village treasurer, was supposed to work according to her duties of storing and disbursing BLT-DD money. However, she was in charge of maintaining the attendance list. At the same time, those who handed over the BLT-DD money were taken over by the village head. Then, the researcher interviewed the awareness experienced by Mrs. ML.

"I am {dilemma}, the problem is not working according to my {assignment}. Nevertheless, I am {afraid} to get involved in BLT-DD finances. What is more, I am a woman. If the village head scolds me, I will immediately feel sad."

"Saya {dilema}, soalnya tidak bekerja sesuai {tugas} saya. Tapi saya {takut} yang ikut campur soal keuangan BLT-DD mas, apa lagi saya perempuan, nanti kalau

dimarahi kepala desa langsung sedih)." (the original interview in Bahasa Indonesia)

Mrs. ML experienced a dilemma because the work she was doing needed to match her expected duties. Mrs. ML's opinion as a form of explicit awareness (noema) was caused by her experience facing the village head's wishes by being given the task of maintaining the attendance list at the BLT-DD distribution at Taneyang Lanjhang Village, which ultimately formed a more profound awareness (noesis) that as women she felt afraid to interfere with the BLT-DD finances because she is naturally sad when the village head reprimands her.

Mr. HS, the village secretary, confirmed the above statement. Concerning BLT-DD distribution, Mr. HS was also part of the BLT-DD volunteer team. During the distribution of BLT-DD, he only saw a few people present, such as the village head, village treasurer, BPD, and some hamlet heads. Meanwhile, community leaders of youth organizations were not present. So, the appointment of the BLT-DD volunteer team at Taneyan Lanjhang Village is only a formality, as conveyed by Mr. HS as the village secretary.

"The team of volunteers was only formed {as a condition}, but they did not work according to their duties at the field because many members of the volunteer team were absent. So I need clarification about which to do first while there is much work. If I work according to my duties, other work still needs to be completed. So if there is work I do even though I realize it is {not my job}. The important thing is smooth."

"Tim relawan dibentuk hanya {sebagai syarat saja}, tapi di lapangan tidak bekerja sesuai tugasnya, karena banyak anggota tim relawan yang tidak hadir. Jadi saya bingung mana yang dikerjakan duluan sedangkan pekerjaannya banyak. Kalau saya bekerja sesuai tugas saya pekerjaan yang lain tidak selesai. Jadi kalau ada kerjaan saya kerjakan walalupun saya sadar {bukan tugas saya}. Yang penting lancar." (the original interview in Bahasa Indonesia)

Mr. HS feels a dilemma about whether his work follows the task or works without paying attention. This expression is Mr. HS's explicit awareness (noema) because of his experience that forming a team of volunteers was only a formality. It ultimately formed a more profound awareness (noesis) that working not in line with his duties was an unwanted choice. However, this was done for the smooth distribution of BLT-DD.

Saputro et al. (2020) illustrate that structures such as the bones of a kite's wings, if there is no balance, will experience problems flying. It means that if there is no structural clarity in a government, it will make village officials experience a dilemma in working according to their duties and functions. Misunderstanding their duties and functions also results in ethical dilemmas (Meilawathi & Sudaryati, 2021; Wulandari et al., 2017). Therefore, it is a good organization where the members work and understand their functions (Noviriani et al., 2015).

Experience: Overcoming Dilemmas for BLT-DD Distribution Fraud

Village officials have a role regulated in the Regulation of the Home Affairs Minister Number 84 of 2015 concerning the Organizational Structure of the Village Government Work Procedure. These rules keep village officials from performing their duties (Wulandari et al., 2017). However, the tasks of the village officials were often not



carried out properly due to the ethical dilemma they experienced with the distribution of BLT-DD at Taneyan Lanjhang Village. In this case, the village officials realized that to carry out the duties, they must understand the regulations, as conveyed by Mr. AM as the village head.

"In the past, at the beginning of the BLT-DD program in 2020, I committed many violations, such as BLT-DD recipients have given to people closest to me, but after the village assistant told me the rules, I was more careful."

"Dulu pada awal adanya program BLT-DD tahun 2020 banyak pelanggaran yang saya lakukan, seperti penerima BLT-DD diberikan kepada orang terdekat saya, tapi setelah dikasih tahu aturannya oleh pendamping desa, saya lebih hati-hati." (the original interview in Bahasa Indonesia)

The phrase "be careful" conveyed by Mr. AM was the first step to overcoming the ethical dilemma he experienced with the distribution of BLT-DD at Taneyan Lanjhang Village. In his statement, he described the distribution of BLT-DD given to relatives of village officials who had served as supporters during village head elections. However, when he understood the rules explained by the village assistant, Mr. AM, as the village head, was more selective and careful of the distribution of BLT-DD to poor people. The following is a deeper form of awareness from Mr. AM.

"The dilemma arises because {there are two choices} between the wishes of the community, which are contrary to the rules. Nevertheless, if everyone obeys, they fear {there will be problems} in the future. Indeed, the distribution of BLT-DD should be adjusted according to the rules so that fraud does not occur."

"Dilema muncul karena {ada dua pilihan} antara kemuaan dari measyarakat yang bertentangan dengan aturan. Tapi kalau dituruti semua takut {terjadi masalah} di kemudian hari. Memang seharusnya penyaluran BLT-DD {d disesuaikan} dengan aturan, agar tidak terjadi kecurangan." (the original interview in Bahasa Indonesia)

Mr. AM's statement as the head of the village above is an explicit awareness (noema), where understanding the regulations regarding the role of village officials in the distribution of BLT-DD is a must to get rid of the pomegranate feeling for his experience, which ultimately forms a more profound awareness (noesis), that regulations serve as guidelines for village officials to be more careful in avoiding fraudulent practices for the distribution of BLT-DD and to avoid deviations from the applicable rules.

The statement above aligns with Mr. SM as the BPD at Taneyan Lanjhang Village. Regulation is a guideline that functions to limit a person's behavior in a particular environment and has a sanction if the rule is violated, as stated by Mr. SM consciously in the results of his interview with researchers.

"All programs, including the existence of BLT-DD, must be accompanied by {rules}. So, to be safe and eliminate the feeling of dilemma, we must {hold to the rules} regarding the distribution of BLT-DD. So that when people ask about BLT-DD, the rules can be conveyed."

"Semua program, termasuk adanya BLT-DD pasti dibarengi {aturan}. Jadi jika ingin aman dan menghilangkan rasa dilema harus {memegang pada aturan} terkait

penyaluran BLT-DD. Sehingga ketika masyarakat bertanya tentang BLT-DD bisa disampaikan aturannya.” (the original interview in Bahasa Indonesia)

Mr. SM, as a BPD, realizes that understanding regulation is related to overcoming a dilemma. Mr. SM’s opinion is an explicit awareness (noema) due to his experience that every program made by the government must have a legal umbrella, which in turn forms a more profound awareness (noesis) that in eliminating the ethical dilemma between the two choices for the distribution of BLT-DD must be returned to the applicable rules so that it can minimize the occurrence of fraudulent practices.

The explanation above is strengthened by research by Single et al. (2018) that understanding the rules in running government is also related to overcoming a dilemma. This dilemma occurs due to feelings of sympathy, pressure, and not understanding their duties and functions as village officials (Saputro et al., 2020; Zouharis, 2016). So, to overcome the dilemma, regulations should become a reference for village officials to be more careful in every action they take and avoid easily deviating from the applicable rules (Arestanti et al., 2016).

CONCLUSION

This research can conclude that village officials are aware of the ethical dilemma of their experience in the fraudulent practice of distributing BLT-DD in Taneyan Lanjhang Village. First, the village head experienced a dilemma between the demands of his residents for the BLT-DD program to be divided equally so that the BLT-DD money had to be cut and distributed to people who had yet to receive it. Second, the village secretary experienced a dilemma between the will of the village head and following the rules. Feeling uneasy, the village secretary complied with the village head’s wishes by manipulating signatures for beneficiaries who were not present.

Third, the BPD is in a dilemma regarding its oversight duties because it feels terrible for the village head who wants to supervise village activities. This dilemma made the distribution of BLT-DD fraudulent practices, such as deducting BLT-DD money. Fourth, there was an ambiguity in the structure of the BLT-DD volunteer team, so they felt confused about what they wanted to do in the BLT-DD program. Fifth, experience in implementing the BLT-DD program is a valuable lesson. So that the experience gained becomes a solution to overcoming the dilemma experienced by the actor in the fraudulent practice of distributing BLT-DD.

This research has limitations in accessing informants from all village chiefs to dig deeper into the ethical dilemmas of village officials in the practice of distributing BLT-DD in Taneyan Lanjhang Village because the researcher needed help meeting them. Research encountered obstacles in requesting documents related to the BLT-DD program. It is recommended for further research to add more informants from sub-district and regional governments in relation to their supervisory duties in the direct cash assistance program.

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