

15997-52015-3-ED (MAHMUD ISMAIL) FRAUD DISTRIBUTION OF DIRECT CASH ASSISTANCE - VILLAGE FUNDS UNLOCKING THE ETHICAL DILEMMA OF VILLAGE APPARATUS ROLE

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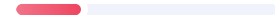
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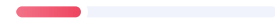
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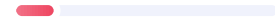
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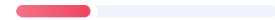


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Delivery

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Tone suggestions



2

Inappropriate colloquialisms



27

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27

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15997-52015-3-ED (MAHMUD ISMAIL) FRAUD DISTRIBUTION OF DIRECT CASH ASSISTANCE - VILLAGE FUNDS UNLOCKING THE ETHICAL DILEMMA OF VILLAGE APPARATUS ROLE

FRAUD DISTRIBUTION OF DIRECT CASH ASSISTANCE - VILLAGE FUNDS
UNLOCKING THE ETHICAL DILEMMA OF VILLAGE APPARATUS ROLE

ABSTRACT

This study reveals an ethical dilemma of the village apparatus's role to the fraudulent practice of distributing Village Cash Direct Assistance (BLT-DD). This study uses a phenomenological approach. Data collection methods are observation, interview, and documentation. The results showed that the village apparatus experienced an ethical dilemma for fraud committed in BLT-DD distribution. First, the village head experienced a dilemma between his residents' requests for the BLT-DD program to be divided equally so that the BLT-DD money was forced to be cut. The second, the village secretary experienced a dilemma between obeying or following the rules. Third, the BPD is in a dilemma regarding its supervisory duties. 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. The fifth, the experience gained, is 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 Apparatus

INTRODUCTION

Direct Cash Assistance of Village Funds (BLT-DD) is assistance from village funds given to disadvantaged communities (Purnawan et al., 2022). The BLT-DD program policy began in 2020 when Indonesia was exposed to the Coronavirus. 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 goal of the BLT-DD policy is to maintain the economy of the village community. 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 condition in which¹ a person experiences a lack of resources, resulting in an inability to meet their basic 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 (PDRT) 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 (PDRT) number 7 of 2021 concerning the priority use of village funds in 2022. Where BLT-DD prioritizes Village Funds to create villages without poverty. The amount of money disbursed was IDR 300,000 for twelve months. This is in the context of overcoming Covid-19 (Yauri et al., 2022) and village economic recovery (Rachaju, 2021).

The distribution of BLT-DD in villages cannot be separated from the role of apparatus at the government of village level. Because the BLT-DD program, which originates from village funds, is assigned to the village apparatus to distribute it to the community (Fridiyanti et al., 2021). For carrying out their duties and roles, the village apparatus 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 description above is not thoroughly carried out by the village apparatus. As it was found in previous studies, village apparatus did not carry out their duties properly, so overlapping recipients with other assistance (Faisol & Tarjo, 2022; Sasuwuk et al., 2021). Sometimes, village apparatus prioritize their relatives to get BLT-DD, so they are not right on target (Ananda, 2021; Maknolia & Hidayat, 2020; Rahayuni & Rusli, 2021; Wowiling, 2022). This practice indicates fraud (Faizah et al., 2022; Isma'il et al., 2023; Tarjo et al., 2023). Fraud is an act intentionally carried out by one or more people in an

unreasonable manner⁵ 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 have to⁶ face two choices to act. As research by Wulandari et al. (2017), the village apparatus experiences a dilemma because every affair related to the village government must be "what the village head says", so the village apparatus feels a dilemma⁷ between desires and limits of authority. In another case, the BPD felt a dilemma⁸ 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 & Santangelo (2008), an ethical dilemma is a condition faced by every individual⁹ required⁹ to determine one of several options. López-Hernández & Chávez (2022) and Lancaster (2015) added that an ethical dilemma is a situation faced by a person where he feels confused about making a decision about¹⁰ what¹⁰ behavior he should 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 apparatus experiences an ethical dilemma to commit fraud. This¹¹ is based on initial findings that there were several indications of an ethical¹² dilemma¹² that was felt by the village apparatus 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 body (BPD) must follow the wishes of the village head. From these findings, village apparatus must face a sense of¹³ dilemma¹³ between demands or limits of authority (Hassinger, 2007; Yuliastina et al., 2020).

Departing from this finding, the researcher wants to reveal the actor's awareness of the dilemma of having to take¹⁴ an action that does not follow his conscience.

The research site is in the village of¹⁵ Taneyan Lanjhang (a pseudonym village) on Madura Island. The researcher uses the pseudonym Taneyan Lanjhang because the research site is very thick with the layout of settlements that have large courtyards 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 apparatus regarding fraud in the distribution of BLT-DD. Concerning this research site, researchers have access to conduct¹⁶ research because the researchers have established close personal relationships with the actors.

METHOD

This study uses a qualitative method with a phenomenological approach. According to Kamayanti (2021), this approach is not a study of phenomena but a study of consciousness. Data collection methods are visits to research sites, unstructured interviews, and documentation collection. The research informants were the village head, BPD, village treasurer, and village secretary. The selection of these informants is because they are involved in the distribution of BLT-DD, as well as how the actors are aware of the attitude of the ethical dilemma for the role that must be carried out.

The phenomenological data analysis technique starts from the process of¹⁷ identifying the noema and then proceeds to the epoche process, which is gathering information on the noema. Meanwhile, noesis is obtained from the actor's awareness of noema, which means after the answer from the informant does not again give an epoch. The understanding of noema and noesis is called

intentional analysis. The result of the whole process of meaning is eidetic reduction.

RESULT AND DISCUSSION

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

Village apparatus 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 ¹⁸mind 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 Ahmad:

"Each of BLT-DD recipient {supposedly Rp300 thousand}. But {Rp100 thousand deducted}, to be given to residents who are not registered as beneficiaries).

They complain because they don't get BLT-DD,"

From the description above, it can be seen that there is an ethical dilemma ²⁰factor experienced by Mr. Ahmad. ¹⁹ This can be seen from the expression of Mr. ²¹ Ahmad, which is "given to communities that do not receive it," where the village head was faced with complaints from residents who did not get BLT-DD, ²² 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 true}. But there are my residents who complain, I feel sorry for it, on the other hand I have to follow the rules. So in order to get assistance, I cut it and {share it evenly},"

Mr. Ahmad experienced an ethical dilemma in the distribution of BLT-DD between ignoring the fate of his citizens or ignoring the rules in force. Mr Ahmad'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 awareness²³ (noesis) that he was forced to cut BLT-DD money from beneficiaries for equity because he felt sorry for the people who don't get aid.

The village treasurer, Mrs. Melati, 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 economy of the community²⁴ in the villages affected by Coronavirus. On the other hand, this assistance is constrained by the quota of BLT-DD recipients, which has been adjusted by the size of the village funds ceiling.²⁵ In Taneyan Lanjhang Village, an allocation of 154 people was obtained for BLT-DD or 35 percent of the village fund ceiling. Meanwhile, all of²⁶ society has also been affected by its economy with the presence of the Coronavirus pandemic. When the researcher wanted to ask about her awareness of the dilemma she was experiencing, the following was Ms. Melati's confession:

"Actually 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,"

Mrs. Melati'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 ²⁷ two choices: the community's desire for the BLT-DD money to be divided equally or following the existing rules. ²⁸ This 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 apparatus are required to 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 not against the rules. However, as an ordinary person, a village apparatus ²⁹ is unable to carry out his duties for the distribution of BLT-DD in the village of Taneyan Lanjhang (Utama & Wulandari, 2019; Wulandari et al., 2017). ³⁰ This cannot be denied because of his position as a subordinate to the village head. The following is an interview with the village secretary, Mr. Hasan:

"Actually it's {reluctantly} those who want to provide {signature} on the attendance list for people who weren't present during the distribution of BLT-DD. The problem is that I was ordered by the village head, but according to the rules it's not allowed, that's {manipulation} of signatures,"

The dilemma in the practice of BLT-DD distribution in the village of Taneyan Lanjhang was experienced by Mr. Hasan as the village secretary. The position as a village apparatus is required to carry out its duties and functions in accordance with the rules,³¹ but on the other hand,³² Mr. Hasan was ordered by the village head to manipulate signatures on the attendance list for recipients who did not come during the distribution. The act of manipulating³³ signatures on the attendance list for the³⁴ distribution of BLT-DD³⁴ is contrary to human conscience. But, because of his position as a village apparatus 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 Hasan:

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

The acknowledgment of Mr Hasan's ethical dilemma as the village secretary above is an explicit awareness (noema), which did Mr. Hasan 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. Hasan felt terrible for wanting to refuse the orders of the village head as superior because his position as a village apparatus was thanks to the appointment of the village head.

The above statement was confirmed by the village head, Mr Ahmad, 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.³⁵ When the researcher wanted to know more deeply about the awareness experienced by Mr. Ahmad as the head of the village,³⁶ the following are the results of the interview at his residence:

"Yes, I asked the village secretary for help, the recipient who was not present {signed}. The problem is I'm confused about whether to return it to the village treasury or not, but if it's not returned I have to {manipulate signature}. Its shame If it is returned, then {took} by me instead of being returned,"

Mr. Ahmad's statement above is an explicit awareness (noema). Mr. Ahmad experienced an ethical dilemma in that BLT-DD is not taken by the recipient whether it is returned to the village treasury or not, but he must manipulate signatures, which ultimately forms deeper awareness (noesis) he felt safe if the BLT-DD money that was not collected by the recipient and the money was returned to the village treasury, so Mr. Ahmad ordered the village secretary to manipulate the signatures on the attendance list and the village head collect the money himself.³⁸

The informant's statement above is in line with Puyou's (2018) research that in the government system, it is pretty difficult³⁹ 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 pressure⁴⁰ 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 does not only involve⁴¹ individuals but is faced with a system that is⁴¹ already running (Cooper, 2016; Hopper, 2017). So, it

is not surprising that village officials ⁴²are faced with ethical pomegranates in carrying out their duties in government (Pike & Barrainkua, 2015).

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

The Village Consultative Body (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 Body, 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). But in fact, this task was not ⁴³fully 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. Samiun as BPD:

"During the distribution of BLT-DD I came too. But I didn't pay much 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,"

From the ⁴⁴results of the interview, Mr. Samiun admitted that he ⁴⁴did not ⁴⁵understand the ⁴⁴duties he had as the BPD at the village administration.

However, for the distribution of BLT-DD at Taneyan Lanjhang Village, Mr. Samiun experienced a dilemma regarding his supervisory duties. Because if he interferes in the distribution of BLT-DD, ⁴⁶then he has to deal with the village head. When the researcher asked more deeply about Mr. Samiun's awareness regarding the perceived dilemma, the following were the results of the interview:

"I am aware that my job is {supervise} the village activities, including of BLT-DD. But if I get involved in supervising the distribution of BLT-DD is {reluctant} to

the village head. Because I became BPD at Taneyan Lanjhang Village thanks to the village head's help,"

Mr. Samiun experienced an ethical dilemma in carrying out his supervisory duties for the distribution of ⁴⁷BLT-DD at Taneyang Tanjhang Village. Mr. Samiun'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 ⁴⁸bad for wanting to supervise BLT-DD activities because there is already a village head and village head has also helped Mr. Samiun by giving him a position as BPD.

The above statement was confirmed by one of the BLT-DD recipients at Taneyan Lanjhang Village, Mr. Hafid. 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. Hafid:

"The BPD is 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,"

Mr Hafid 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. Samiun, 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. Hafid'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. ⁴⁹This is in line with the opinion of Solangi et al. (2019) that a person experiences a dilemma ⁵⁰when faced with a situation of ⁵¹being 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 is still not perfectly arranged to form an object. The dilemma faced by village apparatus who are ⁵²included in the structure of the volunteer team 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 apparatus in carrying out their roles (Aseh et al., 2021; Islamiati et al., 2023), as expressed by Mrs Melati as the village treasurer as follows:

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

"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,"

Mrs. Melati experienced an ethical dilemma in the ⁵³distribution of BLT-DD at ⁵³Taneyang Lanjhang Village. ⁵⁴This is a cause of him that 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 members of the volunteer team were present when they did the distribution of BLT-DD, so Mrs. Melati, as the village treasurer, was supposed to work according to her duties of storing and disbursing BLT-DD money, but she⁵⁵ 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. Melati:

"Actually I am {dilemma}, the problem is not working according to my {assignment}. But I'm {afraid} to get involved for BLT-DD finances, what's more, I'm a woman, if the village head scolds me, I'll immediately feel sad," Mrs Melati⁵⁶ actually experienced a dilemma because the work she was doing did not match her expected duties. Mrs. Melati'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 deeper⁵⁷ awareness (noesis) that as women she felt afraid to interfere with the BLT-DD finances because she is naturally sad when she is reprimanded by the village head.⁵⁸

The above statement was confirmed by Mr. Hasan, the village secretary.⁵⁹ In relation to the distribution of BLT-DD, Mr Hasan was also part of the BLT-DD⁶⁰ 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.⁶ So, the appointment of the BLT-DD volunteer team at Taneyan Lanjhang Village is only a formality, as conveyed by Mr Hasan as the village secretary:

"The team of volunteers was only formed {as a condition}, but at the field they did not work according to their duties. Because many members of the volunteer team were not present. So I'm confused about which one to do first while

there's a lot of work. If I work according to my duties other work is not completed. So if there is work I do even though I realize it is {not my job}. The important thing is smooth."

Mr. Hasan feels a dilemma about whether his work is ⁶²in accordance with the task or ⁶³work without paying attention to the task^{64,65}. This expression is Mr. Hasan's explicit awareness (noema) because of his experience that ⁶⁶the formation of a team of volunteers was only a formality, which ultimately formed ⁶⁷a deeper 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. ⁶⁸This 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. ⁶⁹Apart from that, ⁷⁰misunderstanding of 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 apparatus has 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. ⁷¹Basically, ⁷²these rules are made to keep village apparatus ⁷³in order to carry out their duties (Wulandari et al., 2017). However, the tasks of the village apparatus 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 apparatus realized that to

carry out the duties, they must understand the regulations, as conveyed by Mr. Ahmad 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 i have been told the rules by the village assistant, I was more careful,"

The phrase "be careful" conveyed by Mr. Ahmad was the first step to overcoming the ethical dilemma he experienced with the distribution of BLT-DD at Taneyang Lanjhang Village. In his statement, he described the distribution of BLT-DD given to relatives of village apparatus who had served as supporters during village head elections. However, when he understood the rules explained by the village assistant, Mr Ahmad, as the village head, was more selective and careful in the distribution of ⁷⁴BLT-DD to poor people. The following is a deeper form of awareness from Mr. Ahmad:

"The dilemma arises because {there are two choices} between the wishes of the community which are contrary to the rules. But if everyone obeys, they are afraid of {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," Mr. Ahmad's statement as the head of village above is an explicit awareness (noema), where understanding the regulations regarding the role of village apparatus for the distribution of BLT-DD is a must to get rid of the pomegranate feeling for his experience, which ultimately forms a ⁷⁵deeper awareness (noesis), that regulations serve as guidelines for village apparatus to be more careful in avoiding fraudulent practices for the distribution of BLT-DD and to ⁷⁶avoid deviations from the applicable rules.

The statement above ⁷⁷is in line with Mr. Samiun as the BPD at Taneyan Lanjhang Village. Regulation is a guideline that functions to limit a person's behavior in a

⁷⁸
certain environment and has a sanction if the rule is violated, as stated by Mr. Samiun consciously in the results of his interview with researchers:

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

Mr. Samiun, as a BPD, realizes that understanding regulation is related to overcoming a dilemma. Mr. Samiun'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 ⁷⁹deeper ⁸⁰awareness (noesis) that in eliminating the ethical dilemma between the two choices for the distribution of BLT- DD must be returned to the applicable rules, ⁸¹so 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 ⁸²form of ⁸³dilemma 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 ⁸⁴not easily ⁸⁴deviate from the applicable rules (Arestanti et al., 2016; Noviani & Suaryana, 2018).

CONCLUSION

Based on the research results, it can be concluded that the actor experienced an ethical dilemma over ⁸⁵the occurrence of fraud in the BLT-DD distribution process at Taneyan Lanjhang Village. First, the village head experienced a ⁸⁶dilemma 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 ⁸⁷not received it. Second, the village secretary experienced a dilemma between the will of the village head or 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 ⁸⁸bad 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. The fifth experience in implementing the BLT-DD program is a valuable lesson. So that the ⁸⁹experience gained becomes a solution to overcoming the dilemma experienced by the actor in the fraudulent practice of distributing BLT-DD.

The limitation of this study was that researchers could not access all heads of affairs at Taneyan Lanjhang Village to be asked for information about the ethical dilemmas for the fraudulent practice of BLT-DD distribution because the researcher ⁹⁰had difficulty meeting them. Research encountered obstacles in requesting documents related to the BLT-DD program. Suggestions for future research are ⁹¹the researcher can add research informants from the regional and sub-district governments and the monitoring system for the BLT-DD distribution program.

1.	a condition in which → when	Wordy sentences	Clarity
2.	<i>The description above is not thoroughly carried out by the village apparatus.</i>	Passive voice misuse	Clarity
3.		Tone suggestions	Delivery
4.		Tone suggestions	Delivery
5.	unreasonably	Wordy sentences	Clarity
6.	have to → must	Wordy sentences	Clarity
7.	dilemma → difficulty, hole, spot	Word choice	Engagement
8.	dilemma → spot, hole, difficulty, bind	Word choice	Engagement
9.	<i>According to Putri et al. (2021) and Caminero & Santangelo (2008), an ethical dilemma is a condition faced by every individual required to determine one of several options.</i>	Unclear sentences	Clarity
10.	deciding	Wordy sentences	Clarity
11.	<i>This</i>	Intricate text	Clarity
12.	an ethical → a moral	Word choice	Engagement
13.	sense of	Wordy sentences	Clarity
14.	having to take → taking	Wordy sentences	Clarity
15.	the village of	Wordy sentences	Clarity
16.	conduct research → research	Wordy sentences	Clarity
17.	the process of	Wordy sentences	Clarity
18.	mind → reason	Word choice	Engagement
19.	<i>From the description above, it can be seen that there is an ethical dilemma factor experienced by</i>	Passive voice misuse	Clarity

	<i>Mr. Ahmad.</i>		
20.		Tone suggestions	Delivery
21.	<i>This</i>	Intricate text	Clarity
22.	, while → . At the same time,	Hard-to-read text	Clarity
23.	awareness → understanding	Word choice	Engagement
24.	community's economy	Wordy sentences	Clarity
25.	<i>On the other hand, this assistance is constrained by the quota of BLT-DD recipients, which has been adjusted by the size of the village funds ceiling.</i>	Passive voice misuse	Clarity
26.	all of	Wordy sentences	Clarity
27.	<i>However, in practice, village officials feel a dilemma regarding two choices: the community's desire for the BLT-DD money to be divided equally or following the existing rules.</i>	Unclear sentences	Clarity
28.	<i>This</i>	Intricate text	Clarity
29.	is unable to → cannot	Wordy sentences	Clarity
30.	<i>This</i>	Intricate text	Clarity
31.	in accordance with → by, following, per, under	Wordy sentences	Clarity
32.	, but on → . However, on	Hard-to-read text	Clarity
33.	manipulating → controlling, using, driving, managing	Word choice	Engagement
34.	<i>The act of manipulating signatures on the attendance list for the distribution of BLT-DD is contrary to human conscience.</i>	Unclear sentences	Clarity
35.	<i>The above statement was confirmed by the village head, Mr Ahmad, that the village secretary</i>	Passive voice misuse	Clarity

was ordered to manipulate signatures for beneficiaries who were not present during the distribution of BLT-DD at the Taneyan Lanjhang village.

36.	village → town	Word choice	Engagement
37.	, but he → . However, he	Hard-to-read text	Clarity
38.	<i>Mr. Ahmad experienced an ethical dilemma in that BLT-DD is not taken by the recipient whether it is returned to the village treasury or not, but he must manipulate signatures, which ultimately forms deeper awareness (noesis) he felt safe if the BLT-DD money that was not collected by the recipient a...</i>	Passive voice misuse	Clarity
39.	difficult → challenging, tricky	Word choice	Engagement
40.	pressure → stress, anxiety	Word choice	Engagement
41.	<i>In fact, according to Janin (2017), behaving ethically is not as simple as turning the palm of your hand because it does not only involve individuals but is faced with a system that is already running (Cooper, 2016; Hopper, 2017).</i>	Unclear sentences	Clarity
42.	are faced with → face	Wordy sentences	Clarity
43.	fully → thoroughly, entirely	Word choice	Engagement
44.	<i>From the results of the interview, Mr. Samiun admitted that he did not understand the duties he had as the BPD at the village administration.</i>	Unclear sentences	Clarity
45.		Tone suggestions	Delivery
46.	then	Wordy sentences	Clarity
47.	distributing	Wordy sentences	Clarity
48.	bad → terrible	Word choice	Engagement
49.	This	Intricate text	Clarity

50.	dilemma → difficulty, hole, spot	Word choice	Engagement
51.	a situation of	Wordy sentences	Clarity
52.	<i>The dilemma faced by village apparatus who are included in the structure of the volunteer team 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.</i>	Unclear sentences	Clarity
53.	<i>Mrs. Melati experienced an ethical dilemma in the distribution of BLT-DD at Taneyang Lanjhang Village.</i>	Unclear sentences	Clarity
54.	<i>This</i>	Intricate text	Clarity
55.	, but she → . However, she	Hard-to-read text	Clarity
56.	actually	Wordy sentences	Clarity
57.	deeper → more profound	Word choice	Engagement
58.	<i>Mrs. Melati'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 deeper awareness (noesis) that as...</i>	Passive voice misuse	Clarity
59.	<i>The above statement was confirmed by Mr. Hasan, the village secretary.</i>	Passive voice misuse	Clarity
60.	In relation to → About, To, With, Concerning	Wordy sentences	Clarity
61.	present → current	Word choice	Engagement
62.	in accordance with → by, following, per, under	Wordy sentences	Clarity
63.	work → job	Word choice	Engagement
64.	to the task	Wordy sentences	Clarity

65.	task → job, study	Word choice	Engagement
66.	the formation of → forming	Wordy sentences	Clarity
67.	deeper → more profound	Word choice	Engagement
68.	<i>This</i>	Intricate text	Clarity
69.	<i>Apart from that, misunderstanding of their duties and functions also results in ethical dilemmas (Meilawathi & Sudaryati, 2021; Wulandari et al., 2017).</i>	Unclear sentences	Clarity
70.	duties → responsibilities	Word choice	Engagement
71.	Basically, these	Wordy sentences	Clarity
72.		Tone suggestions	Delivery
73.	in order to → to	Wordy sentences	Clarity
74.	distributing	Wordy sentences	Clarity
75.	deeper → more profound	Word choice	Engagement
76.	avoid → prevent	Word choice	Engagement
77.	is in line → aligns	Wordy sentences	Clarity
78.	certain → particular, specific	Word choice	Engagement
79.	deeper → more profound	Word choice	Engagement
80.	awareness → understanding	Word choice	Engagement
81.	, so → so that	Inappropriate colloquialisms	Delivery
82.	form of	Wordy sentences	Clarity
83.	dilemma → difficulty, puzzle, hole, spot	Word choice	Engagement

84.		Tone suggestions	Delivery
85.	the occurrence of	Wordy sentences	Clarity
86.	a dilemma → a hole, a spot, an impasse	Word choice	Engagement
87.		Tone suggestions	Delivery
88.	bad → terrible	Word choice	Engagement
89.	experience → knowledge	Word choice	Engagement
90.		Tone suggestions	Delivery
91.	that the	Inappropriate colloquialisms	Delivery
