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Transparency and accountability in bribery prevention in village fund governance based on citizenship behavior

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Abstract
Research aims: This research aims to elaborate on the strategy of transparency and accountability for the prevention of bribery in the management of village funds based on citizenship behavior.
Design/Methodology/Approach: This research uses an ethnographic approach with in-depth interview techniques and participatory observation of several village governments in the Serang Banten Regency.
Research findings: The results of the research found that strengthening transparency and accountability through digitization channels is one of the effective strategies for preventing bribery in managing village funds. This research also found that strengthening cultural values of cattle breeding and local wisdom can contribute to building awareness for the prevention of bribery practices in managing village funds.
Theoretical contribution/ Originality: This research provides a scientific contribution to the prevention of fraudulent practices with the cultural approach of a region.
Practitioner/Policy implication: This research can be a reference for various prevention practices for bribery in village fund management.
Research limitation/Implication: This research is limited to Serang Banten Regency, which has a different community culture.
Keywords: Accountability; Bribery; Transparency; Village Fund

Introduction

Village funds are part of the budget transferred by the central government to support the development process and empowerment of village communities. Village funds have been proven to reduce poverty rates in villages and increase village independence significantly (Sari & Abdullah, 2017). Through village funds, equitable distribution of village development can be realized to support economic activities and improve the quality of life of village communities (Badan Pusat Statistik, 2024; Indonesian Corruption Watch, 2017). Thus, village funds have been proven to provide significant benefits, especially in reducing poverty rates (Sigit & Kosasih, 2020). Good governance is needed to realize the use of village funds that are right on target. However, in the governance of village funds, many fraudulent practices still make village funds unable to be on target (Arianto, 2023).

In addition to corrupt practices that often occur, it is also known that bribery practices still color the governance of village funds. In several cases of misappropriation of village funds, it is known that bribery is a dominating case, so it has become a bad record of village fund governance (Zakariya, 2020).

The expansion of bribery practices into rural areas is due to village heads who use their power for personal interests (Yuliastina et al., 2021). The modus operandi is to pass work partners so that it impacts the use of village funds that are not on target. Thus, the practice of *bribery* is usually carried out by project recipients in return for services to the party who manages the funds. Several village governments are known to have tried to prevent bribing village funds through strengthening transparency and public accountability (Sufaidi et al., 2023). However, some of these main indicators have not been well institutionalized. From the village information system, access to village financial reports, reporting and complaint channels, information boards, and websites to village social media (Nurjanah & Iswanto, 2021). In fact, the channel can be useful information for the public to encourage active participation in supervising village fund governance (Setiawan et al., 2015). Supervision from the bottom level of public service performance can result in better policies (Freire et al., 2020). The lack of public supervision, especially in the digital realm, is often used by village government officials to carry out various bribery practices in managing village funds. Starting from the licensing process, infrastructure development, and community empowerment programs that use village funds. Moreover, there is a lack of competence and quality of human resources among village government officials in Serang Regency. Several village governments are known to continue to aggressively improve the quality of village officials' human resources, but efforts to strengthen transparency and public accountability are still not well organized (Rifandi, 2019). The reason is the public's lack of knowledge and supervision (Ta'dung & Lusdani, 2020).

Several previous studies have elaborated a lot on the importance of transparency and accountability in village fund governance, especially for preventing corruption of village funds, namely legal accountability and honesty, managerial accountability, programs, and policies (Habibi & Nugroho, 2018). These prevention efforts have been carried out by integrating village finance in one application of the Village Financial System (Siskeudes) and the Village Development Information System (SiPeDe) of the Ministry of Villages because it can suppress the potential for fraud (Rakhmawati et al., 2021). Until the ninth year of implementation, it is known that the planning and implementation of village fund program activities have shown quite good results in managing village funds because they have met the accountability indicators (Astuti et al., 2021). Another study said that strengthening transparency indicators would be related to low perceptions of corruption and increased trust among village communities (Sofyani et al., 2023). Thus, several studies confirm that strengthening transparency and accountability indicators can strengthen trust. Moreover, these indicators are strengthened by the use of a well-structured village financial system and the use of digitalization channels.

In implementing village fund governance, the government utilizes village information boards, but the realization of the village budget is not communicated to the public, so the impact reduces transparency indicators (Maulidah, 2020). This is because the village information board is presented only as a complement to the obligation of information disclosure regulations. There is still a lack of innovation and creativity in the natural village government apparatus to strengthen the aspects of transparency and accountability in the governance of village funds. When traced through the transparency and accountability indicators of the Regional Budget, it can be tracked through information boards and the preparation of village fund reports (Hendrawati & Pramudianti, 2020). Through information channels as the main indicator, transparency can ensure access for the public to obtain information about village fund policies and developments (Fitriyani et al., 2018).

Nevertheless, it is necessary for the role and performance of village apparatus and supervision systems to affect the accountability of village funds (Humaira et al., 2022). The organizational culture makes the performance of the village government apparatus not work professionally in managing village funds. The behavior of government officials is only carrying out daily routines without thinking about the right strategy in village development according to the rural contours. Organizational culture is fundamental to preventing bribery practices (Dewi et al., 2022).

Although anti-corruption policies are applied to village cadres, it is necessary to strengthen accountability based on instrumental and cultural (Wu & Christensen, 2021). This is because policies cannot be implemented with unsupportive cultural patterns. Thus, the accountability of village funds is realized through the emphasis on behavior in carrying out duties and responsibilities, the use of village deliberations, and encouraging active participation of village citizens (Anjani et al., 2020). Some of these indicators are the main fundamentals in realizing good village fund governance following the mandate of the Village Law.

Thus, there is a difference from previous research regarding fraud practices. In previous research, the majority of fraud practices in village fund governance (Aulia et al., 2023). Meanwhile, several previous studies still elaborate on transparency and accountability policies (Rakhmawati et al., 2021; Putri et al., 2024). Other strategies have also been implemented by emphasizing internal control (Utama & Sitawati, 2022). However, fraudulent practices, especially bribery, still occur. Cultural and organizational culture factors greatly affect the institutionalization of bribery practices in village fund governance (Dinata et al., 2018). In other words, the culture of the village community and the apparatus will greatly affect efforts to prevent bribery. This is why this study is different from previous research. Thus, the novelty of this study is that it focuses more on elaborating bribery prevention strategies in village fund governance through strengthening aspects of transparency and accountability based on civic behavior.

This is because the behavior of a person, both village government officials and the community, greatly influences an effort to strengthen transparency and accountability. Moreover, accountability is an ideal model for village fund accountability to be on target (Ash-shidiqqi & Wibisono, 2018). Without strengthening accountability, village fund governance will increasingly not meet the community's desire to be on target. Moreover, the obstacles faced by the village government are the competence and organizational culture of the village government. Constraints on competence and organizational culture make tactical steps needed to strengthen village funds' transparency and public accountability schemes, such as digitalization.

Strengthening transparency and accountability can ensure the institutionalization of participation and supervision for the realization of good village fund governance. This must be immediately anticipated through a special scheme so that the transparency and accountability aspects of village fund governance can be properly arranged, especially the use of digital facilities. It is important to carry out this research in order to find strategic steps in preventing various bribery practices in village fund governance by using available channels, including the digital realm. Without strategic steps, the planning, realization, and evaluation stages of village funds can ensure they are not on target. The impact can seriously threaten the decline in the welfare and development of village communities. Thus, this study wants to investigate strategies to strengthen transparency and accountability in preventing bribery in village fund governance from the cultural aspects and behavior of village community citizens. To elaborate comprehensively, emphasize cultural aspects and civic behavior in investing in transparency and accountability strategies for village fund governance. This is because elaborating on behavioral and cultural aspects will make it easier to map and formulate effective strategies to strengthen transparency and accountability aspects for preventing bribery in village fund governance. This study limits the scope of transparency and accountability strategies in village fund governance from cultural aspects and civic behavior. Thus, this research contributes to developing a citizen participation model to strengthen transparency and accountability indicators in village fund governance.

Literature Review

Village Fund

The Village Fund is a strategic policy initiated by the Government of Indonesia as part of the implementation of Law Number 6 of 2014 concerning Villages. This policy aims to support village autonomy in managing community development and empowerment. Since its launch in 2015, the Village Fund has become one of Indonesia's important milestones in fiscal decentralization. The allocation of Village Funds is based on the principles of justice and equity, considering the population, poverty level, area, and geographical difficulty. The central government transfers the Village Fund directly to the village government account through the State Revenue and Expenditure Budget (APBN). This system is intended to increase accountability and accelerate the realization of development programs at the village level (Bebbington et al., 2006). The Village Fund has a significant role in community empowerment through various aspects of development, including infrastructure development, basic services, and local economic development. In the field of infrastructure, the Village Fund has encouraged the construction of village roads, irrigation, bridges, education, and health facilities. This infrastructure development not only improves accessibility but also accelerates the distribution of goods and services, which ultimately supports the village's economic growth. In addition, the Village Fund plays a role in strengthening community participation in decision-making. The planning and implementation process of the Village Fund program is carried out in a participatory manner through Village Deliberation. This approach provides space for the community to express their aspirations and contribute to determining development priorities following local needs (Arianto, 2023).

Transparency

Transparency refers to the principle of openness in the provision of information that is relevant, accurate, and accessible to interested parties. This principle is one of the key elements of good governance and plays an important role in various fields, including government, business, and community organizations. According to Fung et al. (2007), transparency involves two main aspects: the ability to disclose significant information and the recipient's ability to understand the information. In the context of governance, transparency is often associated with efforts to create open and accountable systems, which can minimize the risk of corruption, increase public trust, and support better decision-making (Armstrong, 2005). Transparency is an ethical demand and a mechanism to improve efficiency and effectiveness in resource management. Transparency has several key functions that have a significant impact in a variety of contexts. *First,* transparency functions as a public oversight mechanism. By providing open information, external parties such as the public, the media, and non-governmental organizations can monitor an institution's or individual's performance to minimize the potential for abuse of authority (Armstrong, 2005). Second, transparency serves as a tool to strengthen trust. In the context of government, transparency helps create a better relationship between the government and the community by assuring that decisions are made based on objective and open consideration (Meijer et al., 2012). Third, transparency encourages innovation and efficiency. By disclosing information, institutions can create a competitive and open environment for feedback, ultimately improving the quality of the services or products offered to public trust (Sofyani et al., 2022).

Public Accountability

Public accountability is one of the main pillars of good governance, which requires accountability from individuals or institutions for actions, decisions, and results achieved by interested parties. The definition of public accountability can be found in the literature, which links it to the moral and legal obligation to provide transparent and accountable reporting to society. According to (Bovens, 2007), public accountability is a social relationship that drives each particular actor to be obliged to explain and justify their actions to others who have the right to hold them accountable. Accountability involves the reporting aspect and the evaluation and sanctioning process in the event of irregularities or non-conformities (Mulgan, 2000). According to (Dubnick & Frederickson, 2015), there are several main forms of accountability: (1) Vertical accountability refers to the relationship between the government or public officials and the community; (2) Horizontal accountability refers to the relationship between government agencies that supervise each other; (3) Legal Accountability. Legal accountability relates to compliance with applicable laws and regulations; (4) Social Accountability. Social accountability involves the active participation of the community in overseeing public policies through civil society organizations, the media, or digital platforms; (5) Professional Accountability. Professional accountability refers to the responsibility of a particular public or professional official to act under ethical and professional standards (Dubnick & Frederickson, 2015).

Village Citizenship Behavior

Village citizenship behavior is a form of proactive behavior carried out by villagers outside of the formal obligations set. This concept refers to voluntary actions that aim to improve social welfare and environmental sustainability and harmonize the lives of village communities. Civic behavior generally involves individual contributions that support a community's social and structural functions without direct incentives or formal obligations (Pratama, 2019). In the context of the village, this behavior reflects the active involvement of residents in development activities, resource management, and strengthening social relations at the local level. Village citizenship behavior is important in building a resilient and inclusive community. This includes various activities such as mutual cooperation, supervision of village resources, and participation in village deliberations. In social theory, this behavior is associated with strong values of collectivity and solidarity, often characteristic of rural communities (Xiao et al., 2024). Village citizenship behavior has various strategic functions that positively impact the development of village communities, including (1) Increasing Social Cohesion. The main function of village citizenship behavior is to create harmonious relationships among residents; (2) Supporting sustainable development. Village citizenship behavior also supports the sustainability of development; (3) Overcoming Social Problems Collectively. In crisis or conflict situations, village citizenship behavior is an important mechanism for solving problems; (4) Encouraging Participation in Decision Making. Active participation of residents in village deliberation and planning is a form of civic behavior that strengthens the legitimacy of collective decisions (Hidayatulloh & Yani, 2022).

Research Method

The ethnographic approach was applied to elaborate on the research topic. This research method was chosen because it needs to elaborate contextually, in-depth, and holistically on behavioral culture and context according to the research topic. This study investigated the pattern of village government activities formed to prevent bribery in village fund governance based on strengthening transparency and public accountability. Thus, this study focused on ethnography to obtain objective information about the research topic (Creswell, 2012). The ethnographic method is a qualitative research approach used to understand and describe a social group or community's cultural context, practices, and perspectives in depth. Ethnography is highly authoritative, with participatory observation or direct engagement and interaction with the research subject through in-depth interviews and field notes over time. The goal is to understand the perspective, habits, and social dynamics of the group from the informant's perspective. In other words, ethnography focuses more on a deep understanding of a particular culture or subculture in exploring how the activities of individuals in that group think and act in the context of daily life. This differs from the case study approach, which focuses on in-depth analysis of a specific case to reveal certain insights or phenomena. Thus, ethnography is better suited for long-term studies that aim to understand culture or social practices from within. In contrast, case studies are better suited for understanding specific aspects of a subject in a given context. One of the studies that used ethnographic methods asserted that the public relies on donor oversight or government control to hold NGOs accountable and uses strategies such as collective criticism of accountability. The public demands that NGOs practice the same principles of social justice and accountability that the public often demands from governments (El Assal & Among-Lutz, 2024).

Furthermore, in this study, data collection techniques through *in-depth interviews* and participatory observations were carried out on informants who are Village Heads in Serang Regency, Banten Province. In strengthening the research findings, data collection was also carried out through participatory observation. Participatory observation was carried out by involvement in several village activities and holding community service. Furthermore, descriptive, focused, and selected observations followed this participatory observation process. The participatory observation stage was carried out to confirm the results of various in-depth interviews. The informants were selected based on assessment techniques from the village government that had fraudulent practices and then successfully managed village funds. This data was obtained from the Village Community Empowerment Office of Serang Regency. The informants were Village Heads in Serang Regency, namely the Sukaratu Village Government, Sangiang Village Government, Tanara Village Government, Tanjungsari Village Government, and Kebon Village Government. The informants were then categorized as informants A, B, C, D, E, and F. The following is a list of informants in this study who are 3 Village Heads, 2 Village Secretaries, and 1 Head of Service in the Serang Regency area, Banten Province (Table 1).

Table 1 Informant of Research

No	Village Name	Regency	Position
1	Sukaratu Village	Cikeusal	Village Secretary
2	Sangiang Village	Pamarayan	Village Head
3	Tanara Village	Tanara	Sekretaris Desa
4	Tanjungsari Village	Pabuaran	Village Head
5	Kebon Village	Tirtayasa	Village Head
6	Department of Community and Village Empowerment	Serang	Head of Department

The implementation of research with ethnographic methods had undergone a research ethics process with the approval of various parties. However, in the implementation of data collection, several parties encountered obstacles because researchers were directly involved in government activities and various variants of community empowerment activities. This obstacle was encountered at the beginning of data collection because the researcher was directly involved in several village activities, giving rise to several interpretations. However, the implementation of data collection went well, and approval was received from the community and village governments. Furthermore, the in-depth interview process used *semi-structured interview techniques* to obtain various information related to strategies to strengthen the transparency and accountability of Village Fund governance (Creswell & Creswell, 2003). Various participatory observation techniques, along with the involvement of researchers in several village activities in the form of community service, also strengthened this research. This research was also supported by various literature such as journals, local government websites, online media, and social media for the village government. Meanwhile, for the analysis of interview data, this study used the NVivo 12 Plus application, which divides research data by category and subcategory. The selection of categories and subcategories was based on theory using two stages, namely inductive and deductive techniques.

The selection of inductive analysis was to elaborate on the stages of research, themes, variable sub-themes, and several other supporting factors. Meanwhile, deductive analysis aims to compare the conceptual framework from the beginning of the research with the conceptual framework of the research results. Techniques to be developed refer to data analysis approaches that start with a certain conceptual or theoretical framework determined before research is conducted. When it is stated that "deductive analysis is aimed at elaborating the comparison of the conceptual framework from the beginning of the research with the conceptual framework of the research results," it means that the researcher uses the theory or conceptual framework as an initial reference to direct data collection and analysis (Creswell, 2012). NVivo 12 Plus-based data analysis can then be mapped with various subcategory findings based on the results of in-depth interviews with key informants and participatory observations.

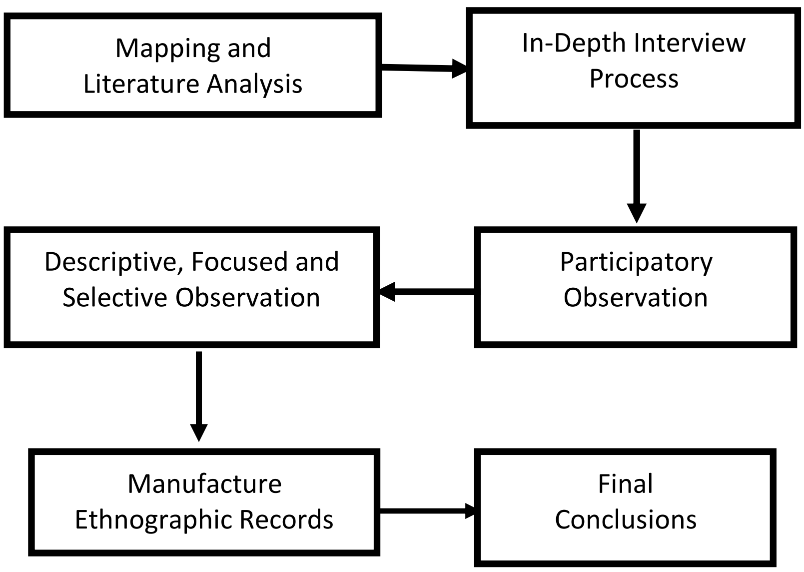

Figure 1 Stages of The Research

Thus, Figure 1 presented the stages of this research included: (1) Mapping and analysis of the main literature according to the research topic. (2) Writing literature-based interview directions. (3) *In-depth interview process*. (4) Implement participatory, descriptive, focused, and selective observation. (5) Grouping (*coding*) based on the category of problems and the pattern of answers found. (4) Creation of ethnographic records based on mapping problem categories and informant answer patterns to determine the visualization of categories. (5) The last stage in the research is concluding. The conclusion drawn in this study was carried out by formulating the final results of the research findings obtained from the in-depth interview process, participatory observation, and confirmation of the theories used. Thus, the conclusion of this research topic consists of a summary of what is being researched, the results and observations obtained, and the benefits of the research.

Result and Discussion

Obstacles in Village Fund Governance

The practice of *bribery* in village fund governance is still very difficult to detect or prevent. This is because bribery is an activity that arises with the agreement of both parties. The practice of bribery was created because of the strong power and hegemony of the village government heads, which then made the loophole of fraud more open. It should be noted that the practice of bribery is different from the practice of gratuities. Gratification is a practice that gives several gifts to someone more powerful, hoping that the gratuity giver can be rewarded for his services. In this case, the reward can be in the form of passing a work program so that it can then benefit the gratuity giver (Mauliddar & Rinaldi, 2017).

Meanwhile, bribery is an agreement between both parties, such as the village head and the projecting partner. This agreement arises from the principle of mutual benefit. In other words, if the work program is implemented, the village head will get compensation for the work program. Thus, bribery is a fraud that arises between the two parties to expect economic benefits. In Indonesia, bribery practices often occur and are very difficult to detect. Bribery behavior has become an institutionalized culture for generations, the truth of which is confirmed. The culture of bribery seems to have become the identity of the original culture of citizenship in Indonesia. The practice of bribery was created in the form of Indonesian citizenship to achieve various interests, such as maintaining power and pursuing economic motives. For some elites in Indonesia, maintaining power can be done by practicing bribery and gratuities. For example, a village head will give various amounts of money to stakeholders and village communities so that they can be re-elected. This practice often makes the village head position attractive for everyone to get it. There are various ways to get it, especially by taking bribes both vertically and horizontally. This is confirmed by the many bribery practices in rural contexts, such as in Probolingo Regency, East Java (Rachmawati, 2022).

In the context of the Serang Banten Regency, most village governments have several obstacles and challenges in managing village funds. These obstacles include: (1) competence and knowledge. Village government officials have unequal competence and knowledge in managing village funds. The competence of village officials affects the accountability of village funds through implementing the village financial system (Bawono *et al.,* 2020). The impact is that village governments have good resources, but vice versa. Many village governments lack competence and knowledge. This certainly affects the process of public services and village fund governance so that it is right on target. The bad impact of many village funds used for village government operations is that they do not think about empowering village communities. (2) Village government organizational culture. The culture and culture created by the village government in Serang Regency greatly affect the quality of the use of village funds. The organizational culture is more conservative, so village funds are only intended for village government operations. It is not easy to find innovation and creativity in the use of village funds so that they can further prosper the people. For example, in overcoming the constraints of competence and minimal knowledge, the village government does not take the initiative to improve competence by providing training and educational scholarship schemes for village government officials. The poor organizational culture also makes the process of transparency and accountability only carried out to fulfill the obligations of the district government. This is as stated by the following informants:

> *“Village officials understand that accountability and transparency are very important, but in their implementation, they find it difficult to realize them. Pressure here and there always says why there is too much transparency. This means that the culture here is indeed very difficult to be transparent about the activities of the village fund. Yes, supervision from the community is one way to strengthen the transparency of village funds" (Informant A).*

> *“The culture of the village community and village government staff has not been well formed in overseeing and supervising the governance of village funds. Village funds are considered small funds that do not need to be considered. The culture of several village heads and officials always seems closed in village governance. There is no desire to socialize the amount of village funds through social media and websites. Therefore, the Serang Regency government now has an obligation to create a village website and encourage the gradual use of social media (Informant F).*

> *“Another obstacle in the governance of village funds can be seen in the problems of competence, knowledge, willingness, and awareness in realizing transparency and accountability. They all understand that transparency and accountability are important and can prevent bribery, but they are always ignored. It seems that behavior and culture are indeed difficult to dare to be transparent and accountable. In addition, it is difficult to innovate and be creative in managing village funds" (Informant F).*

Bribery Prevention Strategy in Village Fund Governance

In reporting village fund finances, the village government is always active and disciplined in using the village financial system (Siskeudes). The use of the village financial system refers to the instructions of the Ministry of Villages so that village financial reporting becomes well systematized. Most village governments in Serang Regency have implemented village financial systems, and some village governments even use other digital financial applications as backup reporting. Some village governments feel that using the village financial system can strengthen transparency and accountability in village financial governance (Arianto, A., & Kahpi, 2020). This is because the village financial system is more open and easily accessible to stakeholders and communities. To strengthen accountability, the public can also monitor village financial statements *in real time*. Using village financial system applications is very beneficial for village governments because it can reduce administrative burdens such as automating financial processes, including bookkeeping, reporting, and payments (Atikah et al., 2021)). This includes speeding up the audit and financial audit process with well-stored and documented data.

The village government feels the benefits of using the Village Financial System application, such as facilitating the planning and management of the village budget that is right on target. That way, the village government can immediately optimize the allocation of funds and identify potential savings in various expenditure pops. The use of village financial system applications can encourage the institutionalization of financial inclusion in rural contexts because it can provide access to village communities that previously did not have access to the formal financial system. Thus, using village financial applications encourages community participation in village financial governance because financial information is easier to access and understand. The use of the village financial system can be a form of internal control in village financial management. However, there are still obstacles for village government finance staff due to the lack of competence in mastering the village financial system. Various competency-strengthening schemes are needed to utilize the village financial system to follow public expectations. This is as conveyed by the following informants:

> *"The use of the village financial system has gone well because the direction from the Regency must use Siskeudes and be well systematized. The use of digitized financial reporting proves that the village has applied the principles of transparency and public accountability in preventing bribery and other forms of fraud. Through digitalization channels, there are no more village funds that are not used for things that are not useful (Informant C).*

> *"So far, the village financial management has been running well. Reporting always uses the village financial system (Siskeudes). If we are late in reporting, we will be warned by the DPMP, which has been helping direct and supervise village funds. We use the website for publications, and occasionally we report in conventional media such as newspapers" (Informant E).*

To prevent bribery in village fund governance, a tactical step is necessary to strengthen information channels to the public. This channel presents all the latest information about village fund governance, from the planning process and realization to evaluation and supervision. The information conveyed is very valuable for the village community to know the flow of village fund utilization. The digitalization era allows local governments to take advantage of all the potential of digitalization channels (Nurkholis et al., 2022). This potential ranges from the use of websites and online media to the use of social media.

Moreover, social media has become one of the most popular channels by the younger generation, even in a rural context. Some village governments are trying to be open by utilizing WhatsApp group channels and Snagram (*Story*) on Instagram to publicize various activities that use village funds(Wahyiah et al., 2023). This method effectively provides villagers with knowledge about village fund governance. Through social media, Instagram, and Whatsapp, village government officials are trying to familiarize village people with using digital means to get to know village fund governance. In other words, this digital culture can build new habits for citizens to use digitalization channels.

However, several village governments are in the process of strengthening digital-based means of transparency and accountability. This process is because the village apparatus staff still have minimal knowledge and competence about digitalization. Some village government staff have not gotten to know the digitalization channels well, which is very beneficial for strengthening transparency and accountability. It can be the village government's task to continue improving the competence and capabilities of village officials in mastering digitalization. The Serang Regency Government has rolled out several digitalization competency-strengthening programs, such as website training. The mastery of social media governance has also begun to be held by many stakeholders. This further emphasizes that efforts to build awareness of digital mastery are the most important thing to prevent the practice of bribery in village fund governance. Thus, the competency factor remains the main problem for the village government in making the most of digital facilities. This is as conveyed by the following informants:

> *"We have tried to utilize website channels and social media to publicize all activities related to village fund governance. However, social media is still in use. However, in the future, we will try to maximize social media as a channel for information transparency and accountability, especially in village financial management" (Informant A).*

> *"The constraints of competence and knowledge of village government staff are still the main thing when using social media as an information channel for village funds. The utilization of the website is still not going well because continuous technical guidance is still needed. Nevertheless, we agree that the website contributes greatly to strengthening information about the use of the village by the villagers" (Informant B).*

> *"The use of websites, Instagram, and Whatsapp social media is very helpful for the village government to publicize various village activities that use village funds. This digital facility is close to the village community so that information will be conveyed quickly" (Informant E).*

The practice of bribery is certainly different from the practice of corruption and gratuities. Bribery often occurs because external parties make agreements with village heads and village government officials to realize a program that can generate various mutual benefits. For example, in developing village infrastructure and realizing a program, it is known that many external parties are trying to build an agreement with the village head to get the program. After the program is rolled out, the village head and the partners will get finance through materials. This fraud can cause programs and policies that have been democratically built not to follow the target. This is because programs and policies built with bribery can reduce the quality of village government programs and policies. Another weakness is that these programs and policies will make various programs and policies from villages based on village funds that are not on target. Therefore, the strategies carried out by the village government to prevent bribery include several things, including:

First, strengthening digital-based transparency and accountability aspects. The village government in Serang Regency has optimized various digital technology channels in village fund governance. The village government has made good use of the village financial system. The village government also utilizes various digital channels to build participation for village citizens, such as village websites. The village website program has become an obligation for village governments throughout Serang Regency to be able to publish all information about the village. This information is not only limited to village government programs and policies but also targets the Village Revenue Budget (APBDesa) and the scheme and use of village finances. Another digital channel is the use of social media such as Instagram and WhatsApp to inform all village programs and policies, including village finance. All digitalization channels aim to create awareness so that village residents are willing to participate in supervising and overseeing the use of village funds in their respective villages. This digitalization channel can also attract the young rural generation to acquire new knowledge about village finance so that the younger generation can oversee the governance of village funds.

Second, institutionalizing awareness of the values of local wisdom in preventing bribery practices in village fund governance. Most villages in the Serang Regency area have Banten values that can be a common role model in village fund governance. These values, such as honesty, justice, trust, religion, and accountability, continue to be put forward by the village government so that the community and village government officials know that committing fraud is contrary to conscience. The institutionalization of this awareness does seem abstract, but because the culture of bribery in the context of Serang Regency has become like a culture, a scheme for institutionalizing awareness is needed. The institutionalization of this awareness does require a long process, but through this institutionalization, synergy will be created between citizens to maintain the governance of village funds. This institutionalization can also encourage village heads to be right and accountable in managing village funds properly. Various efforts by the village government to raise awareness of the value of *Bantenness* have been made by holding various regional cultural arts activities to foster attitudes of honesty, justice, trust, religion, and accountability. Some cultural activities are still included in the Commemoration of Islamic Holidays (PHBI), although several activities are carried out independently. This is as stated by one of the following informants:

> *"Our strategy in preventing bribery practices is that every work program usually must have layered reporting, which can be done through digital or manual data. Then, the financial statements must be known by all village government staff, including BPD members. Yes, we are open in principle for the benefit of the people.*

Maybe in the future, we will publish the use of the amount on social media and websites. The goal is for all villagers to understand and understand how much village funds are absorbed" (Informant B).

"Our strategy in preventing bribery is that all village programs and policies that use village funds must be consulted with all village components, BPD, and the general public. The method can be through WhatsApp, for example, through information. The village community quickly responded to this method, so they continued to escort. Both planning and evaluation components must understand the results. The role of communication channels is very important here" (Informant C).

Digital-Based Transparency and Accountability in Bribery Prevention

In the context of accountability, it is known that some village governments are still reluctant to build openness in formulating policies from village governments. For example, formulating policies on MSME empowerment is still not running optimally. Some village governments only wait for the policies and programs of the district government, which then adjusts to the village program. In other words, many village governments still do not dare to take innovative steps to empower MSMEs. The village government still needs to be guided and encouraged to be able to take various concrete actions. In some villages in Serang Regency, in formulating policies, the village government always prioritizes democratization. The tactical step taken by the village government, especially the village head, is to stimulate village deliberations and hamlet deliberations. In this deliberative activity, village heads and village components jointly formulate village policies. The process is built in a participatory and open manner for village components. Building policies in a participatory manner aims to ensure that village government programs and policies are not instant and do not benefit the village community. This is because village government programs and policies must prioritize the principle of utility. In other words, policies built from village funds must prioritize efficiency, effectiveness, and economy. Therefore, the village community's participation in overseeing and supervising the use of village funds is very important. This participation can be created if the information channels in the countryside are well institutionalized. This is as conveyed by the following informants:

"Every policy we make is always democratic because it is preceded by planning at the village deliberation level. No policy originates and does not go through village and hamlet deliberations. During the planning, realization, and evaluation process, we ask the village community components to continue to monitor and supervise what we do. In policy accountability, we also involve all components of the village and the community" (Informant) D).

"Programs created by the village government always refer to the principle of usefulness. Village programs that use village funds must be created with efficiency, effectiveness, and economic principles. In addition, it must be right on target so that there are benefits for the village community. The program's implementation must also be in accordance with the plan. Therefore, all village components must be

> *supervised. Evaluation must be carried out to reduce risks, and this evaluation must also have input from all village components" (Informant E).*

Strengthening Local Wisdom of *Bantenans* in Preventing Bribery

Organizational culture is one of the obstacles to realizing transparency and accountability in village fund governance. Village officials understand that culture greatly influences institutionalizing transparency and public accountability. It is known that most village government officials are still reluctant to dare to appear transparent about the use of village funds. There is still a sense of caution if it is too transparent. Some village governments feel that being more transparent will create more opportunities for external parties to press. For example, the more transparent the village government is, the more proposals for activity program funds will be submitted from various elements of society. In other words, pressure from external parties makes the village government reluctant to prioritize transparency. The choice of conventional strategies to strengthen the transparency aspect is also carried out, such as informing village government programs and policies at village deliberative forums, holiday activities, and other village activities. This information also includes socialization of the amount of village funds received by the village government. By disclosing this information, the village community and all village components can participate and pay attention to supervising the use of village funds. This is as conveyed by the following informants:

> *"Every work program and village government policy related to our village funds is always active in socializing digitally and conventionally. Conventionally, we use various village activities, both religious and religious traditions, including wedding activities. The point is that all means of village activities that gather our population always provide socialization to community members about using village funds, plans, and policies in one period" (Informant D).*

Rural communities have a local culture that has been formed for generations and is still maintained. These values then become the identity of a region, which can then be said to be local wisdom. Villages, with all their uniqueness and tribes, certainly have a variety of local wisdom that can be developed into basic capital for village fund management. In the context of the Banten community, it is known that several village governments are trying to build local wisdom values that are characteristic of the Banten community. The spirit of Jawara prioritizes the values of local wisdom as a symbol of the people of Banten. The spirit of local wisdom includes values such as honesty, justice, authority, trust, religion, and accountability. The value of local wisdom is strengthening due to the cultural degradation of rural communities in Serang Regency in recent decades. Therefore, the village government actively holds commemorations related to cultural traditions, such as Islamic Holiday Commemoration (PHBI) activities. Various commemorations based on local cultural values can guide village communities to prioritize honesty, trustworthiness, and religiosity. These local wisdom values can guide the community and village government officials in not committing fraudulent practices, especially bribery. This is as conveyed by the following informants:

"*The strategy in our village is to prioritize the culture of Banten, such as honesty and responsibility in managing the village. Moreover, our affairs with village funds encourage all village staff to be honest, trusted, responsible, and not cheat. Because this is the community's fund, we must also manage it properly and on target" (Informant) B).*

"The people of Serang Regency have unique local wisdom and cultural values. We must rebuild these values so they are not lost to the times, especially for the younger generation. These values, such as honesty, justice, trust, and responsibility, must again become the hallmark of the people of Banten, especially in managing village funds. Through the spirit of the people of Banten, fund managers can be trusted and always be responsible for their performance" (Informant C).

Thus, a strategy to strengthen transparency and accountability based on digitalization channels can effectively prevent fraudulent practices such as bribery. Another strengthening is to build awareness and willingness through strengthening the values of local wisdom of the Banten. Strengthening the values of Banten, such as honesty, justice, trust, religion, and responsibility through various socializations, can provide awareness for village government officials and community members in Serang Regency. In the end, the results of this research are visualized through the Nvivo 12 Plus application as follows in Figure 2 and Figure 3.

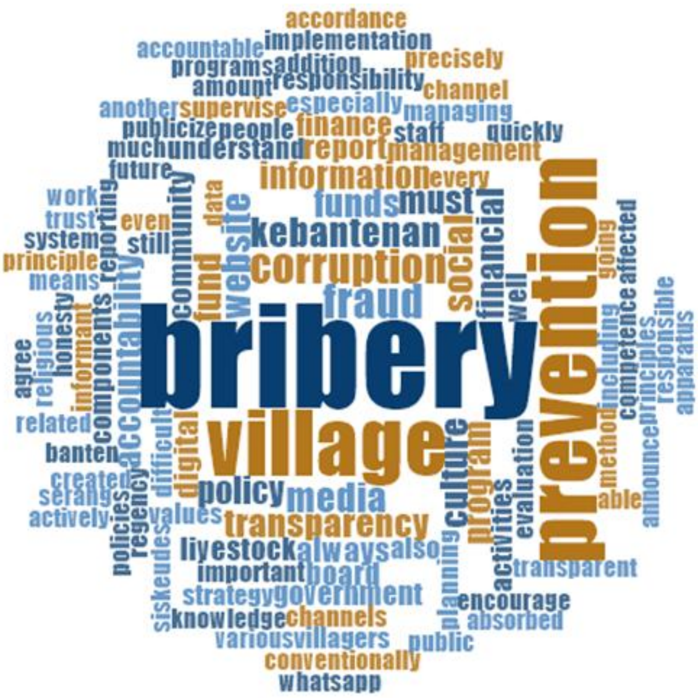

Figure 2 Nvivo 12 Plus Word Cloud Analysis

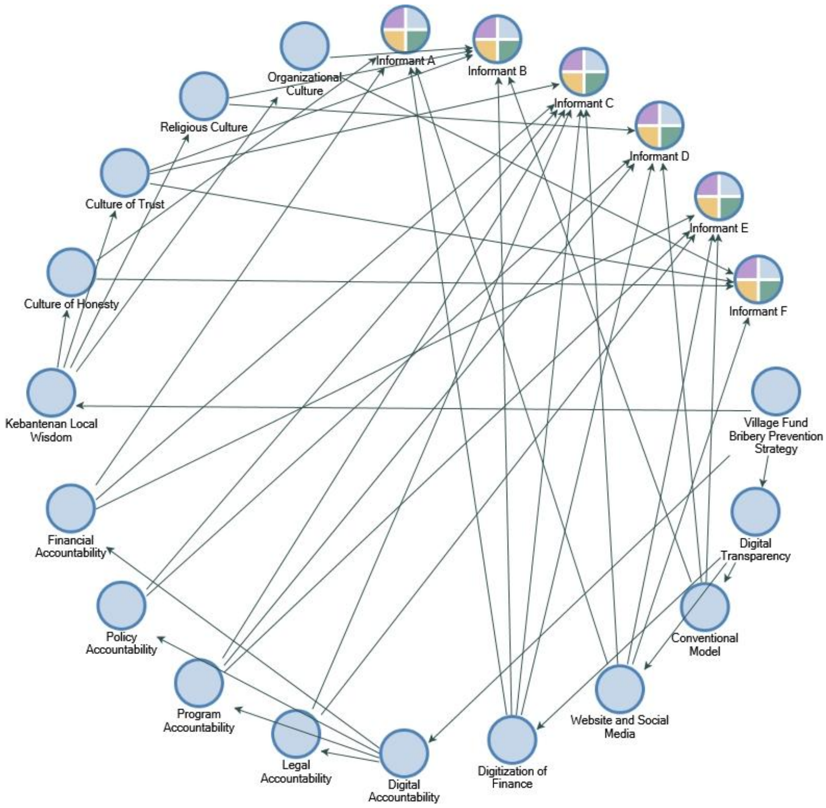

Figure 3 Results of research data analysis based on Nvivo 12 Plus

This analysis explains that *bribery* in the context of village fund governance is one of the aspects that occurs a lot. This can be illustrated by the many results of conversations displayed by *Wordcloud with* bribery *affirmations*. Thus, bribery practices are very common and difficult to prove in the judicial aspect. If there is a collaboration between the perpetrators in carrying out bribery practices from village funds, it will be difficult to prove. Moreover, bribery involves high-ranking officials from the village government, such as village heads and supervisors. In the context of government in Banten, the practice of bribery in village fund governance is still widely encountered. This bribery practice occurs massively, from administrative governance, such as making ID cards, to managing village funds. It is known that village funds are used for personal and group interests. More ironically, some village government leaders are trying not to implement digitalization and attract public participation. This is because it will be a risk to the existence of the position held. Thus, this fact explains that individual behavior and culture greatly influence efforts to create an anti-fraud spirit in village fund governance. Even though regulations exist to suppress the occurrence of fraud, a bad culture will still try to practice cheating. This can be obtained from the presentation of the image above.

This fact confirms that *bribery* in village fund governance is a significant and widespread problem. This phenomenon confirms that bribery is frequent and difficult to prove legally (Bierschenk, 2008). The obstacles in proving are more complex when there is collaboration between the perpetrators, especially if it involves village officials such as village heads and supervisors. The practice of bribery is also seen as very massive in the context of village government in the Banten region, so it occurs in various aspects of governance, ranging from public administration to village fund management. This phenomenon indicates the use of village funds for personal interests and certain groups. Furthermore, some village government leaders actively avoid the implementation of digitalization in village governance. This step is seen as a strategy to reduce the risk of transparency that can threaten the sustainability of the position and power of the village government head (Jun et al., 2014).

In this context, ignoring digitalization shows that individual behavior and culture can significantly affect village governance. A bad culture is also encountered among stakeholders, especially in terms of work ethics and integrity, which has become a major obstacle in creating anti-fraud governance (Malik et al., 2022). Although regulations and policies have been designed to suppress the occurrence of fraud, the practice of bribery persists due to cultural resistance to change. Strategies to overcome this problem can be pursued through two main approaches: strengthening digitalization and revitalizing local culture. The digitization of village fund governance has the potential to increase transparency and accountability by reducing opportunities for data manipulation and direct interaction that can open up opportunities for bribery. However, the implementation of digitalization requires political commitment and awareness from all stakeholders.

In addition to digitalization, revitalizing Banten's local cultural values is an important strategy (Syauket et al., The culture of Kebantenan, which is rich in local wisdom, offers the potential to strengthen individual ethics and integrity. Cultural values that emphasize honesty, togetherness, and social responsibility can be used as a foundation to build more transparent and accountable village governance (Usmaedi et al., 2021). By integrating local values into policies and governance practices, it is hoped that a stronger culture of citizenship can be created and resistant to the temptation of bribery practices. Overall, combining digital technology and strengthening local culture is a complementary approach to increase transparency and accountability while preventing bribery in the governance of village funds, especially in the Banten region. This approach provides an opportunity to address structural problems and fundamentally change individual and collective behavior. Moreover, the culture of *Kebantenan* has inherited the values of local wisdom as the best strategy to improve the culture of village citizenship so that the integrity of individuals who can refuse to be invited to practice bribery anytime and anywhere can be created.

This is because village funds are used for personal and group interests. More ironically, some village government leaders are trying not to implement digitalization and attract public participation. This is because it will be a risk to the existence of the position held. Thus, this study explains that individual behavior and culture significantly influence efforts to create an anti-fraud spirit in village fund governance. Even though regulations exist to suppress the occurrence of fraud, a bad culture will still try to practice cheating. This study also shows that in addition to regulatory factors, the success of village fund governance is greatly influenced by cultural aspects and resistance to digitalization. In some previous studies, the practice of bribery in village government has often been associated with weak oversight and transparency (Rose-Ackerman, 2024; Sukarno & Nurmandi, 2023). However, these findings indicate that the main obstacle lies in the unwillingness of village government actors to adapt to digital systems, which should increase transparency and accountability. These results support research that emphasizes the importance of digital transformation in public governance but also expand the discussion by highlighting aspects of local culture that can be a hindrance or, rather, a solution (Milakovich, 2021).

Thus, the theoretical implication of the findings of this study is the need for a village fund governance model that integrates digital technology with local wisdom. Corruption eradication strategies cannot rely solely on regulations and technology; they must also consider cultural factors and individual behavior patterns in the village government system. Practically, bribery prevention efforts can be carried out through two main approaches: (1) strengthening digitalization in village fund management to increase transparency and supervision, and (2) revitalizing the culture of Bantenan, which emphasizes the values of honesty, cooperation, and social accountability as moral reinforcement for village officials. Therefore, the strategy to reduce destructive behavior and culture is to strengthen digitalization and Banten's original culture. The culture of Kebantenan, which inherits the values of local wisdom, is the best strategy for improving the culture of village citizens to create the integrity of individuals who can refuse the invitation to practice bribery. Digitalization and the culture of Bantenan can be a solution to efforts to strengthen transparency and accountability and prevent bribery of village funds, especially in the Banten area.

The findings in this analysis confirm previous research that states that weak transparency and supervision in village fund governance encourage the practice of bribery and corruption. These studies highlight that the lack of an effective monitoring system opens a gap for village government personnel to misuse village funds. The results of this analysis are also in line with the study, showing that the practice of bribery occurs not only in the allocation of funds but also in other administrative aspects, such as the management of population documents. Meanwhile, a study by Milakovich (2021) emphasizes the importance of digitalization in increasing the financial transparency of village governments. The results of this analysis support these findings by showing that digitalization efforts can be a solution to preventing bribery practices. Nevertheless, resistance from village officials to implementing digital technology is the main obstacle. At the same time, some previous studies have argued that strict regulations are the leading solution to overcoming village government corruption (Quah, 2010). However, this analysis's findings show that despite regulations' availability, bribery practices remain widespread. Thus, these results reject the assumption that regulation alone is sufficient to prevent corrupt practices. On the contrary, local cultural factors and openness to digitalization are more influential factors in shaping the integrity of village government. The results of this analysis provide new insights into the theory of village governance, especially in the aspect of corruption prevention. Several aspects include: (1) Structural approaches such as formal regulations and supervision are not effective enough without organizational and individual culture changes. (2) The implementation of digitalization can increase transparency, but only if village officials' awareness and political will support it.

(3) Local wisdom, such as the culture of Bantenan, can be an important element in building more ethical governance and integrity. These findings challenge theories focusing only on regulation and technology as the leading solution and emphasize the importance of a culture-based approach in improving village government systems. By implementing these strategies, the practice of bribery in village fund governance can be suppressed more effectively, especially in areas still resistant to digitalization and public supervision.

Conclusion

The practice of bribery is known to be very difficult to identify because it is created based on an agreement between the two parties. The fundamental problems faced by the majority of village governments in strengthening transparency and accountability are the aspects of knowledge, competence of government officials, and poor civic behavior. Another obstacle also lies in the village's poor culture or institutional culture and its citizens. This makes it necessary to map and analyze in-depth strategies to strengthen transparency and accountability and prevent the practice of bribery of village funds. The village government has made various efforts to prevent the occurrence of bribery practices through efforts to build participatory supervision by utilizing information channels such as websites, newspapers, and social media. The information channel emphasizes that the village government has prioritized transparency and accountability to attract more active attention and participation. The village government has made efforts to prioritize accountability aspects such as program accountability, policy accountability, financial accountability, and legal accountability.

Nevertheless, the culture and behavior of citizens who still provide space for the creation of bribery practices make it very difficult to strengthen transparency and accountability. This is due to the culture of the village community, which still legalizes the practice of bribery for cultural reasons. The village government is also still providing space for the creation of bribery practices, and many other indications confirm that behavior is very influential. This then created a strategy to prevent bribery in village fund governance using the local wisdom approach of *Kebantenan*. In this context, the village government seeks to emphasize the values of *Kebantenan,* such as honesty, justice, trust, religion, and responsibility in the governance of village funds. Strengthening the values of *Kebantenan* can guide village residents to participate in guarding and supervising village funds. The indigenous culture of *Kabantenan* must be emphasized in the village citizenship to prevent various bribery practices. Therefore, by re-strengthening the values of *Bantenans*, village government officials and village citizens can realize that committing fraud, especially the practice of bribery, is not in accordance with the original values of Banten. Thus, efforts are needed to strengthen the aspects of civic behavior and culture. This then makes scientific contributions needed to overcome individual cultural problems that impact the creation of cheating practices. In the end, this study also found that strengthening the values of local wisdom in *Bantenan* can contribute to strengthening the character of citizenship to prevent the practice of bribery in village fund governance.

This study has limitations; that is, this ethnographic research only lasted approximately 18 months, even though it would have been better if the research time had been longer and could have elaborated on the main behavior of each individual in the rural context. In addition, this study focuses on bribery practices, even though other fraudulent practices can be elaborated more in research with ethnographic methods. Further research will be more interesting if it uses an ethnographic approach. However, it will further elaborate on the behavior of village citizens and governance who still practice various fraud variants, especially the influence and power of village heads.

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Conflicts of Interest

The authors declare no conflict of interest. The funders had no role in the design of the study; in the collection, analyses, or interpretation of data; in the writing of the manuscript, or in the decision to publish the results.