



## Law Enforcement of Corruption Crimes by Village Apparatuses in Village Fund Allocations

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### Abstract

Indonesia is still struggling to break free from the shackles of corruption. Corruption does not only occur at the central government level, but corruption also occurs at the village government level. Such a large source of village funding is a consequence of the enactment of the Village Law Number 6 of 2014. The Village Fund (DD) is very likely to become a wetland for village officials/officials to commit acts of corruption. That with very large village funds, it is possible that many village officials take advantage of their power to commit fraud and others. The method used by using a normative juridical approach method and supported by empirical juridical approach in the form of support from criminal law experts and law enforcement to support normative juridical data. Approach Normative juridical is done by seeing, analyzing and interpreting matters of a theoretical nature concerning legal principles through search related literature directly or indirectly. In an effort to tackle the criminal act of corruption in village funds, it CAN be carried out in 2 (two) ways, the first effort is a preventive or non-penal effort. related agencies to carry out investigative audits. The prosecutor can do pro justitia. After conducting the audit, the prosecutor's office wrote to the relevant party, namely the alleged party, in this case the village official, to return the money within 60 days



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*starting from the letter received by the alleged party. If within 60 days the alleged party does not return the money, the prosecutor's office will take repressive v action. in making efforts to overcome criminal acts of corruption, funds should be more inclined to seek repressive measures, although not forgetting that preventive measures themselves are based on pro justitia or have binding legal force.*

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## A. Introduction

Society is an obligation that is inherent in legal discussions. Law and society are likened to two sides of one coin, as well as public services, law and society related to one another and both have a very important role. One fact that often occurs in the government system in Indonesia is corruption. Corruption is one of the social phenomena that exist in society in Indonesia, because Indonesia was still a colony even long before that Corruption was said to be rampant because it occurred in almost every government agency (ministry and local government), both the DPR and DPRD. as a judicial institution (police, prosecutors and courts) so that corruption has become a culture.

Corruption is defined by the World Bank and the International Monetary Fund as “the abuse of public office for private gain.<sup>1</sup> Corruption that has entered the hyper-corruption stage has dangerous implications.<sup>2</sup> In fact, corruption cases have become the focus world attention has been around for a long time. International attention to corruption was contained in the 8th UN (United Nations) Congress in 1990 in Havana Cuba which highlighted the dimensions of crime such as:

- 1) the problem of urban crime;
- 2) crimes against nature and the environment;
- 3) corruption related to economic crime, organized crime, illicit trafficking in narcotics, drugs and psychotropic substances, including money laundering;
- 4) crime against movable cultural property (cultural heritage);
- 5) computer related crime;
- 6) terrorism;
- 7) domestic violence;
- 8) instrumental use children in criminal activities<sup>3</sup>

Corruption can also result in an increase in the allocation of government resources, which can stimulate GE if those resources are managed and allocated effectively. However, this allocation of resources will not be effective if public officials seek to maximize private

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<sup>1</sup> Aychew Wondyfrw Tesfaye, Haileyesus Tessema Alemneh, Analysis of a stochastic model of corruption transmission dynamics with temporary immunity, *Heliyon*, Volume 9, Issue 1, 2023, e12752, ISSN 2405-8440, <https://doi.org/10.1016/j.heliyon.2022.e12752>.

<sup>2</sup> Kadir, Yusrianto, and Roy Marthen Moonti. "Pencegahan korupsi dalam pengelolaan dana desa." *Jurnal IUS Kajian Hukum dan Keadilan* 6, no. 3 (2018): 430-442

<sup>3</sup> Barda Nawawi Arief. 1996. *Bunga Rampai Kebijakan Hukum Pidana*. Bandung: Alumni, Hlm.18.

benefits, which may complicate it.<sup>4</sup> Particularly regarding the issue of corruption, the 8th Congress stated that it was very necessary to pay attention to this matter considering "corrupt activities of public officials":

- a. can destroy the potential effectiveness of all types of governmental programs;
- b. hinder development (can disrupt/hinder development);
- c. victimize individuals and groups.

The increasing cases of corruption that have occurred in Indonesia show the concern of this nation. Because the perpetrators of corruption in Indonesia are mostly carried out by people who have authority in their positions.<sup>5</sup> Corruption refers to a situation in which government officials abuse public power for personal gain.<sup>6</sup> The enactment of Law Number 6 of 2014 concerning Villages gives autonomous authority to the Village Government in managing and developing the Village.<sup>7</sup> Providing greater opportunities for villages to manage their own governance as well as equitable distribution of development implementation is expected to improve the welfare and quality of life of village communities.<sup>8</sup> Corruption is what is usually found in the scope of government, both within the scope of central government to government at the village or *kelurahan* level. Systematic corruption causes economic losses because it disrupts incentives, political costs because it weakens government institutions and social costs because wealth and power fall into the hands of people who are not entitled to it. If corruption has grown so entrenched that property rights are no longer respected, the rule of law is trivialized, and incentives for investment are chaotic, then economic and political development will stagnate as a result.

In accordance with the provisions of Article 72 of Law Number 6 of 2014 concerning Villages, village income originating from APBN (State Revenue and Expenditure Budget) allocations, or Village Funds, is sourced from central spending by streamlining village-based programs in an equitable and fair manner. The amount of the budget allocation that is intended directly to the village is determined to be 10 percent of and excluding transfer funds to the regions.

In addition, Law Number 6 of 2014 also strengthens the Allocation of Village Funds (ADD) originating from Regency/City balance funds. If previously there were almost no districts/cities that provided ADD of at least 10 percent of the balance funds without any sanctions, then Article 72 of the Village Law gives the government the right to

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<sup>4</sup> My-Linh Thi Nguyen, Ngoc Toan Bui, Government expenditure and economic growth: does the role of corruption control matter?, *Heliyon*, Volume 8, Issue 10, 2022, e10822, ISSN 2405-8440, <https://doi.org/10.1016/j.heliyon.2022.e10822>.

<sup>5</sup> Amin, Muh Nurisrahmat, Ahkam Jayadi, and Ashar Sinilele. "Eksaminasi Penanganan Tindak Pidana Korupsi Dana Desa."

*Alauddin Law Development Journal* 5, no. 1 (2023): 48-64.

<sup>6</sup> Chenghao Huang, Zhi Jin, Siyang Tian, Eliza Wu, The real effects of corruption on M&A flows: Evidence from China's anti-corruption campaign, *Journal of Banking & Finance*, Volume 150, 2023, 106815, ISSN 0378-4266, <https://doi.org/10.1016/j.jbankfin.2023.106815>.

<sup>7</sup> Surya, Achmad. "Problematisasi penyidik dalam penetapan tersangka tindak pidana korupsi dana desa di Kabupaten Aceh Tengah." *RESAM Jurnal Hukum* 4, no. 1 (2018): 1-16.

<sup>8</sup> Karmani, Erny Herlin Setyorini, and Otto Yudianto. "Pembentukan Klinik Desa Merupakan Cegah Dini Tindak Pidana Korupsi Dana Desa." *Jurnal Hukum Bisnis Bonum Commune* 2, no. 2 (2019): 199-210.

impose sanctions by delaying and even deducting balance funds in the amount of allocation of funds that are not given to villages. With this sanction, it is ensured that all regions will allocate ADD of at least 10 percent of the APBD (Regional Revenue and Expenditure Budget). The two sources of village income above (ADD APBN & ADD APBD), are calculated that each village will receive funds of at least 1 billion in the Java region. Meanwhile, villages outside Java actually received the funds greater balance from the center, of course will receive an even greater allocation. The village funding sources above do not include the 3 other village income sources, including 10% of regional retribution revenue-sharing funds, financial assistance from the provincial and district budgets and village original income. Such a large source of village funding is a consequence of the enactment of the Village Law Number 6 of 2014. The village head as the holder of village financial management authority must be prepared to provide reports and accountability. As for PP (Government Regulation) Number 43 of 2014 concerning Villages, it is emphasized that the village head is required to submit a report on the realization of the Village Revenue and Expenditure Budget (APB) at the end of each year's budget to the Regent/Mayor.

The Village Law does not mention anything about the inspection of the implementation of village governance (including the examination of the Village APB's financial reports) by the BPK. Based on Law Number 17 of 2003 concerning State Finance, Law Number 15 of 2004 concerning Examination of State Financial Management and Responsibility, and Law Number 15 of 2006 concerning BPK, village funds are part of state finance, so their use must be audited by BPK. Because the entire use of budget funds comes from the APBN and APBD must be audited by BPK. So far, the use of the village fund budget has never been audited by the BPK, because it does not directly use it from the APBN. The existence of an audit by the BPK and the possibility of being allegation will make village heads not submit village fund budgets for fear that they will become suspects of corruption due to errors in reporting. Another possibility is that the village heads will ask the government to stop the BPK audit. However, eliminating the BPK audit will increase the opportunities for budget abuse and even corruption. The Village Fund (DD) is very likely to become a wetland for village officials/officials to commit acts of corruption.

Corruption occurs due to several aspects, including the following:<sup>9</sup>

- a) Discretionary corruption, namely corruption that is carried out because of freedom in determining policies, even though it appears to be legitimate, are not practices that can be accepted by members of the organization.
- b) Illegal corruption is a type of action that intends to disrupt the language or purposes of certain laws, rules and regulations
- c) Mercenary corruption, namely the type of criminal act of corruption intended to gain personal gain through the abuse of authority and power.
- d) Ideological corruption, namely illegal and discretionary corruption intended to pursue group goals.

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<sup>9</sup> Elwi Danil. 2016. *Korupsi Konsep. Tindak Pidana dan Pemberantasannya*. Jakarta: Rajawali Pers. Hlm.10.

The novelty of this research is there have been many irregularities in village funds which were used to enrich themselves, other people, or groups/organizations which caused state losses of up to hundreds of millions of rupiah. and the prosecutor's office in handling village fund irregularities. This is a criminal act regulated in Law Number 20 of 2001 on amendments to Law Number 31 of 1999 concerning corruption in Article 2 which contains: "Anyone who unlawfully commits an act of enriching himself or another person or a corporation that can harm the state's finances, shall be punished with life imprisonment or imprisonment for a minimum of 4 (four) years and a maximum of 20 (twenty) years and a minimum fine of Rp. 200,000,000.00 (two hundred million rupiah) and a maximum of Rp. 1,000,000,000.00 (one billion rupiah)" That with such a large village fund, it is possible that many village officials will take advantage of their power to commit fraud and other things

## **B. Discussion**

### **1. Overview of Village Government and Village Funds**

In this era, the existence of the village is experiencing a trend or is becoming the primadonna for anyone who wants to become a small-scale public official<sup>10</sup> The latest developments in Village Government today, there are The Village Head and Village Devices as Village Apparatuses in managing the Village Fund Allocation do not carry out the rules set out in the laws and regulations concerning Villages.<sup>11</sup> Law Number 6 of 2014 concerning the juridical definition of a village is a legal community unit that has territorial boundaries that has the authority to regulate and administer affairs of governance, development, and the interests of the local community based on community initiatives, origin rights, and/or rights recognized and respected in the system of government of the Unitary State of the Republic of Indonesia (NKRI). Meanwhile, the definition of village government based on the Regulation of the Minister of Home Affairs (Permendagri) Number 85 of 2015 concerning the Organizational Structure and Working Procedures of the Village Government is the implementation of government affairs and the interests of the local community within the government system of the Unitary State of the Republic of Indonesia Regional Financial Management Officer, hereinafter abbreviated as PPKD, is the Head Regional Financial Management Work Unit which has the task of implementing APBD management and acting as regional general treasurer.

Village Funds are funds originating from the State Revenue and Expenditure Budget earmarked for Villages which are transferred through the Regency/City Regional Revenue and Expenditure Budget and are used to finance government administration, development implementation, community financing, and community empowerment.<sup>12</sup> Village Fund Allocation (ADD) according to Law Number 6 of 2014 concerning Villages is part of the balancing funds received by districts/cities of at least 10% (ten percent) in the regional income and expenditure budget after deducting special allocation funds. 32 In Article 67 paragraph (2) of Law Number 6 of 2014 concerning Villages it is stated that villages have obligations including improving the quality of life of village communities, developing village community empowerment, and providing and improving services to village communities.

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<sup>10</sup> Bunga, Marten, Aan Aswari, and Hardianto Djanggih. "Konsep penyelamatan dana desa dari perbuatan korupsi." *Halu Oleo Law Review* 2, no. 2 (2018): 448-459.

<sup>11</sup> Adnan, Hasyim. "Implikasi Penyalahgunaan Alokasi Dana Desa Oleh Kepala Desa Terhadap Pemerintahan Desa." *Al-Adl: Jurnal Hukum* 11, no. 2 (2020): 151-171.

<sup>12</sup> Manihuruk, Tri Novitasari. "Penegakan Hukum Tindak Pidana Korupsi Dana Desa Di Kabupaten Kampar." *Jurnal Gagasan Hukum* 1, no. 01 (2019): 88-108.

The objectives of the allocation of village funds are as follows:

- a) Improving the implementation of village government in carrying out government, development and community services according to their authority
- b) Improving the capacity of correctional institutions in villages in planning implementation and control and development in a participatory manner in accordance with village potential
- c) Increasing income equality, employment opportunities and business opportunities for rural communities.
- d) Encouraging the increase in community self-help.
- e) Help ease the burden on society, especially people who are economically weak/poor.

## 2. Overview of Crime Control Efforts

The definition of prevention is all the power and efforts made by everyone as well as government or private institutions aimed at securing security, control and welfare of life in accordance with existing human rights. Meanwhile the notion of crime is a social phenomenon that is always faced by almost everyone in live in society. Crime in association can have a negative impact on every association, besides that it also disturbs order and peace in social life. In reducing crime, there are many efforts that are made. faced by almost everyone in social life. Crime in association can have a negative impact on every association, besides that it also disturbs order and peace in social life. In reducing crime, many efforts have been made to overcome this crime. Efforts to overcome crime have been and continue to be carried out by the government and society. Various programs and activities have been carried out while continuing to find appropriate and effective ways to overcome these problems.

According to Barda Nawawi Arief, efforts or policies to prevent and deal with crime are included in the field of criminal policy. These criminal policies are also inseparable from wider policies: social policies, which consist of policies/efforts for social welfare and policies or efforts for community protection. Since crime prevention policy is implemented by "criminal law" (criminal law), criminal law policy must be considered, especially at the level of judicial policy, and lead to the achievement of social policy goals in the form of social policy. Goals "Social Welfare" and "Social Protection". Thus the countermeasures are divided into two parts, namely Non-penal (preventive) and Penal (repressive) countermeasures. While the meaning of Non-penal and Penal is as follows:<sup>13</sup>

### a) Definition of Penalties

Penal is the handling of criminal acts with an approach through legislation by imposing sanctions. So that Imposing sanctions is a reaction that arises as a result of the emergence of a crime.

### b) Definition of Non-Penal

The definition of Non-Penal is the notion of handling criminal acts that focuses on preventing the occurrence of a crime. In preventive efforts the emphasis is on eliminating opportunities for crime to be committed.<sup>14</sup> This effort pivots on eliminating or eliminating potential factors for the occurrence of a crime. the causal factors that underlie the perpetrators of committing corruption are influenced by the greed factor and the

<sup>13</sup> Herman, Murhum. Upaya non penal dalam penanganan tindak pidana korupsi. *Jurnal Fakultas Hukum Halu Oleo*. Vol. 2.(2018). Hlm 309.

<sup>14</sup> Bustami, Afdhal. "Upaya Non Penal Bhabinkamtibmas Polsek Pariaman Timur Dalam Pencegahan Tindak Pidana Korupsi Dana Desa." *UNES Law Review* 3, no. 2 (2020): 180-185.

opportunity factor owned by the perpetrator. This greed factor influenced the defendant because of the defendant's ambition to achieve the goal desired by the defendant. So that the perpetrator committed the criminal act of corruption in the village funds. While the opportunity factor is very influential in this case the opportunity that is owned appears due to the position held by the defendant. So that the defendant committed a fraudulent act by diverting the village budget allocated for the development of the village. In this case there are external and internal causal factors, namely:

a. Greed (greed)

One of the basic human characteristics that arise in the human person which has an impact on actions is greed. This trait arises as a factor causing a person to commit a negative act because of the ambition to be achieved by the defendant so that the defendant takes various ways to achieve the goal the defendant wants to achieve. Therefore, the perpetrators used the village funds to be used as campaign capital.

b. Opportunities

This opportunity arose because of the defendant's position and authority in the village. Usually someone who has had the opportunity and dared to commit an evil deed has previously committed the same crime but has not seen or realized it before. The opportunity arose. It was when the perpetrator disbursed the village funds using only the treasurer's KTP.

c. Needs

Needs can be one of the factors a person can do anything, including evil deeds. For some people, living well or having enough is something to be grateful for, but it is different from someone who has a high lifestyle. Someone who has a high lifestyle usually has position so that a person can commit an evil act including a criminal act. This need factor arose because the defendant needed the money to be used as campaign capital for the defendant in the coming period.

d. Exposures

Disclosure usually appears as a consequence or result that the defendant receives after he has carried out his action. Disclosure will usually cause regret from the defendant so that the defendant will always remember the mistakes the defendant made. This is the final stage of the two actions taken. Therefore, in the next section, the author will examine the results of research related to the modus operandi of village fund corruption committed by village officials in cases of misappropriation of village fund allocations.

### 3. Factors Causing Corruption In Village Funds

Factors causing the criminal act of corruption in village funds that affect the perpetrators of committing these crimes include:<sup>15</sup>

a. individual behavior

When viewed from the point of view of the perpetrators of corruption, because corruptors commit acts of corruption can be in the form of internal encouragement in the form of desires or intentions and do it with full awareness. A person is motivated to commit corruption, partly because of human greed, a consumptive lifestyle, lack of religion, lack of morality in dealing with temptations of corruption, and lack of ethics as an official.

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<sup>15</sup> Ridwan Arifin Oemara Syarief. Devanda Prastiyo. 2018. "Korupsi Kolektif (Korupsi Berjamaah) di Indonesia Antara Faktor Penyebab dan Penegakan Hukum". *Jurnal Hukum Universitas Negeri Semarang*. Vol. 18. Hlm. 8.

According to Law no. 20 of 2001 in conjunction with Law no. 31 of 1999 corruption is carried out because it is forced because they do not have money to make ends meet, so corruption is an alternative to meeting these needs. However, it is very irrational if state officials do not have money because in reality government officials are paid by the state with quite high amounts of around tens of millions of rupiah and even hundreds of millions of rupiah every month. The real cause is satisfaction with salary, salary satisfaction is based on the idea that a person will be satisfied with his salary when the perception of salary and what they perceive is appropriate.

b. family factor

Corruption problems usually come from the family. Usually it happens because of the wife's demands or indeed excessive personal desires. The thing that makes his position sit as a field to satisfy the personal interests of his family. The family should be the bastion of corruption, but sometimes the real cause of corruption comes from the family. So, the family is actually responsible for acts of corruption committed by the husband or head of the household. Therefore, the family actually has two sides, namely the negative side and the positive side. If the family is the driver of corruption, the family is on the negative side, whereas if the family is a bastion of corruption, the family is on the positive side and this is a very important factor in preventing corruption.

c. Education

Corruption is a crime committed by intellectuals. The average official caught in a corruption case is highly educated, higher education should keep them from committing corruption, as Kats and Hans argue. that the role of academics still seems paradoxical. Indeed, in reality the perpetrators of corruption are intellectuals who before committing their actions have made careful preparations and calculations so that they can manipulate the law so that the crime is not detected. Although in a universal context, education aims to increase human dignity. Therefore, the low level of understanding of education as a step to humanize humans, in fact, gives birth to pygmies who are small-minded and they are busy seeking their own benefits and ignoring the interests of the nation. For this reason, moral education is needed from an early age to improve the morale of this nation's generation.

d. Work attitude

Acts of corruption can also come from an attitude of work with the view that everything that is done must generate money. Usually what they have in mind before doing work is whether they will get a profit or not, profit or loss and so on. In a bureaucratic context, officials who use such economic calculations will definitely not combine benefits. What actually happens is how each job aims to generate its own profit.

e. Laws and regulations

Acts of corruption will easily arise because laws and regulations have weaknesses, which include sanctions that are too light, the application of sanctions that are inconsistent and haphazard, weak areas of revision and evaluation of legislation. To overcome this weakness in the field of revision and evaluation, the government encourages legislators to evaluate the effectiveness of laws before they are made. Solidarity and the habit of giving gifts are also factors that cause corruption. Within the bureaucracy, gift-giving has even been institutionalized, even though initially it was not intended to influence decisions. Executive agencies such as regents/mayors and their staff do not commit acts of corruption alone, but conspire with employers or other interest groups, such as in determining development tenders. this entrepreneur. The mayor, after being elected,



together with the DPRD, the regent/mayor makes policies that only benefit their colleagues, family or group. Interest groups or entrepreneurs with the ability to lobby government officials by giving gifts, bribes, or various forms of gifts that have corrupt motives with the intention of launching business activities that are contrary to the will of the people. So that the occurrence of corruption cases in the APBD can be concluded that one of the reasons is the weak aspect of legislation. Meanwhile, according to Ramirez Torres' theory, corruption is a crime of reckoning, not just desire. Someone will commit an act of corruption if the result of corruption is higher and greater than the sentence obtained. One of the weak factors of criminal sanctions in Law no. 31 of 1999 concerning the Eradication of Corruption Crimes which has been updated by Law no. 20 of 2001. One of the fundamental weaknesses is the formulation of minimum non-specific criminal sanctions commensurate with the maximum criminal sanction. It is very illogical and inconsistent with a sense of justice if the maximum form of punishment is life imprisonment and the minimum sentence is 1 year in prison as stipulated in the Corruption Law. One of the causes of the failure of the criminal justice system in eradicating corruption is the legalistic-positivistic method of law.

f. Monitoring factor

Supervision is divided into two, namely internal supervision which is carried out directly by the leadership and external supervision which is carried out by related agencies, the public and the media. Supervision by related institutions can be less effective due to several factors, including unprofessional supervisors, overlapping supervision in various institutions, lack of coordination between supervisors, supervisors who do not adhere to legal ethics or government ethics. This causes supervisors to often engage in corrupt practices. In fact, external monitoring by the public and the media is still weak. For this reason, there is a need for legal and judicial reforms as well as encouragement from the public to eradicate corruption from the government. The more effective the oversight system, the less likely corruption will occur. On the other hand, if corruption is really increasing, it means something is wrong with the monitoring system.

g. Political factors

Corruption practices in Indonesia are carried out in all fields, but the most common is corruption in politics and government. According to Daniel S. Lev, politics does not operate according to the rule of law, but occurs according to the influence of money, family, social status, and military power. This opinion suggests a correlation between the dysfunctional factors of the rule of law, political games, and pressure from the dominant corrupt group. The abuse of public power is also not always for personal gain, but also for the interests of class, ethnicity, friends, and so on. In fact, in many countries some of the proceeds of corruption are used to finance the activities of political parties. Dirty political practices certainly generate many new problems for the failure to eradicate corruption. Because this dirty politics is the cause of corruption both low, medium and large. Of course how it will give birth to a civilized country, while dirty political practices have spread everywhere, both above and below have contributed badly to the nations. Efforts to deal with criminal acts are a way or part that aims to seek social protection (social defense) which aims to achieve prosperity in society. So that in this effort it can produce the ultimate goal, namely "public protection for the welfare of the community."

#### 4. Efforts to deal with Village Fund Corruption Crime Cases

Corruption is the most important barrier to market entry in many countries.<sup>16</sup> Greed is a trait that comes from within every individual. This occurs when a village head has a great desire to enrich himself and is never satisfied with what he has.<sup>17</sup> Corruption is a worldwide problem, crime is an effort that is used or applied by law enforcers in the context of overcoming crime or eliminating crime.<sup>18</sup> An unlawful act or criminal act is an act that is not in accordance with or deviates from the laws and regulations and can be felt in society which should not be done so that the person who commits it gets a criminal sanction. A person who has ambition but achieves this ambition in a deviant way and justifies any means to achieve the goal he wants is one of the things that can influence criminal acts both in society and within the scope of government. Village Funds cannot be used for personal or other purposes group other than for the common interest of the community of a village. Thus, all efforts or efforts and actions taken by the Village Government and other Village apparatus in using village funds outside of the existing provisions are referred to as an act of abuse, where this action is part of corruption.<sup>19</sup>

In essence, criminal matters will always be a benchmark in assessing the extent to which the nation's civilization has developed. In this problem there are several core things that must be considered as stated by Sudarto as follows:

- a. The use of criminal law must pay attention to the goals of national development, namely creating a just and prosperous society that is materially and spiritually evenly distributed based on Pancasila. In connection with this, (the use of) criminal law aims to tackle crime and provide reinforcement for the countermeasures themselves for the welfare and protection of society.
- b. Actions that are attempted to be prevented or overcome by criminal law must be unwanted actions, namely actions that cause harm (material or spiritual) to members of the public.
- c. The use of criminal law must also take into account the principle of costs and results (cost benefit principle).
- d. The use of criminal law must also pay attention to the working capacity or ability of law enforcement agencies, that is, there must be no overloading.

The function of law is not only as a means of social control or a means to maintain stability alone, but also as a tool for reform or change in a society. In rational law enforcement, there are three stages, namely:

- a. The formulation stage is the stage of criminal law enforcement in the abstract by legislators who carry out activities to select values that are in accordance with the current and future circumstances and situations, then formulated in the form of criminal legislation to achieve the results of criminal legislation good, in the sense of fulfilling the

<sup>16</sup> Susanna Thede, Patrik Karpaty, Effects of corruption on foreign direct investment: Evidence from Swedish multinational enterprises, *Journal of Comparative Economics*, Volume 51, Issue 1, 2023, Hlm. 348-371, ISSN 0147-5967, <https://doi.org/10.1016/j.jce.2022.10.004>.

<sup>17</sup> Mahriadi, Nopriawan, Andi Agustang, Andi Muhammad Idhan, and Rifdan Rifdan. "Korupsi dana desa problematika otonomi desa dalam Undang Undang Nomor 6 Tahun 2014 tentang Desa." *PUBLIK: Jurnal Manajemen Sumber Daya Manusia, Administrasi Dan Pelayanan Publik* 8, no. 2 (2021): 324-336.

<sup>18</sup> Fan Su, Chao Xu, Curbing credit corruption in China: The role of FinTech, *Journal of Innovation & Knowledge*, Volume 8, Issue 1, 2023, 100292, ISSN 2444-569X, <https://doi.org/10.1016/j.jik.2022.100292>.

<sup>19</sup> Bali, Efensius, Syawal Amry Siregar, and Maurice Rogers. "Analisis Terhadap Penyalahgunaan Alokasi Dana Desa Dikaitkan Dengan Tindak Pidana Korupsi." *Jurnal Retentum* 1, No. 2 (2020): 110-118.

requirements of justice and usability. This stage is also called the legislative policy stage.

b. The implementation stage in this stage is the stage where the implementation of criminal law is carried out by law enforcement officials starting from the police, prosecutors to courts. This stage enforces the criminal laws and regulations that have been made by the legislature forming body. Law enforcement officials must uphold the values of justice and efficiency, this second stage is also called the judicial policy stage.

c. The execution stage is the stage where criminal law is enforced concretely by the criminal enforcement apparatus. In this stage the implementing apparatus Criminal justice is tasked with enforcing criminal regulations that have been made by the court. The implementing apparatus in carrying out their duties must be guided by the criminal laws and regulations made by the legislature and the values of justice and usability. Prevention efforts in a criminal act can be divided into two types, namely penal countermeasures and non-penal coping efforts. Crime prevention efforts through penal channels focus more on the nature of "repressive" (suppression/eradication/suppression) after a crime has occurred, whereas the non-penal route focuses more on the nature of "preventive" (prevention/deterrence) before the crime occurs. It is said to be a rough difference, because repressive actions can essentially be seen as preventive actions in a broad sense

Based on the results of research on Village Fund Corruption Crimes Committed by Village Officials in Cases of Misappropriation of Village Fund Allocations. In an effort to tackle the criminal act of corruption in village funds, 2 (two) attempts can be made, the first attempt made by the Central Lampung district attorney is a preventive or non-penaltive effort.

This preventive effort refers to Article 35 of Law No. 17 of 2003 concerning Finance. The state is carried out in collaboration with related agencies to carry out investigative audits. The prosecutor can do *pro justitia*. After conducting an audit, the prosecutor's office wrote to the relevant party, namely the alleged party, in this case the village official, to return the money within 60 days starting from the letter received by the alleged party. If within 60 days the alleged party does not return the money, the prosecutor's office will take repressive action.

Based on the description above, the author can draw the conclusion that in making efforts to deal with criminal acts of corruption, village funds should be more inclined to seek repressive measures, although not forgetting that preventive measures themselves are based on *pro justitia* or have binding legal force. A discourse emerged from the deputy chairman of the KPK (Corruption Eradication Commission) Alexander Marwata that the settlement of village fund corruption cases did not have to go through repressive measures but could be done with restorative justice. According to Alexander Mawarta, the notion of restorative justice is the process when all parties with an interest in a violation meet and work together to resolve the consequences of a violation. He argued that the occurrence of a criminal act of corruption in village funds usually occurs due to weak administration in the village government. This is caused by the lack of knowledge of village officials in implementing Law No. 6 of the year 2014 concerning Village Management. The Restorative justice thing that is done is to dishonorably dismiss village officials

### **C. Conclusion.**

After reviewing the entirety and results of the discussion regarding the Handling of Corruption Carried Out by Village Officials in Cases of Misappropriation of Village Fund Allocations, the authors can draw the following conclusions:

Factors that cause a criminal act of corruption in village funds occur because there are 2 kinds of factors, these factors come from within (internal) and from outside or (external). The internal factors arise from the greed factor, while the external factors are opportunities, needs, and exposures. These two factors have a relationship between one and the other in cases of criminal acts of corruption in village funds.

Efforts to overcome the criminal act of corruption in village funds are by using two ways, namely by preventive efforts based on *pro justitia*, and by repressive methods. As for suggestions from the author, namely the need for strong religious knowledge and morals in every state apparatus. So that if they run their government they will always remember the beliefs and morals adhered to by the village officials. Then the need for socialization of anti-corruption education and Law No. 6 concerning Villages. The emergence of a case of a criminal act of corruption in village funds which became one of the factors was an error in implementing policies in the village government. So that the socialization of anti-corruption and the law can minimize the occurrence of criminal acts of corruption in village funds. This is because there are still many village officials who are wrong in implementing policies in the village government, and the costs of legal proceedings in a case of corruption in village funds are not comparable to the losses incurred in this case. So that it can reduce the cost of spending a case budget.

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