

## Analysis of Criminal Acts of Corruption of Village Funds Committed by the Geuchik of Paya Lipah Village, Bireuen Regency, Aceh

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### Abstract

The criminal act of village fund corruption committed by the Geuchik of Gampong Paya Lipah, Bireuen Regency, Aceh, is a real example of abuse of authority that damages public trust in village officials. This article aims to analyze the factors that drive corruption in the management of village funds and its impact on village development and community welfare. This study uses a qualitative approach with a case study method, involving interviews with local residents, data collection from related agencies, and analysis of official documents. The results of the study indicate that weak supervision, lack of transparency in fund management, and low legal awareness among village officials are the main factors that trigger corruption. In addition, it was found that this corruption had a significant impact on the delay in the implementation of village development programs, loss of public trust, and increasing public dissatisfaction with the village government. This article also discusses the efforts that have been made by law enforcement officers and local governments in handling this case, and recommends preventive measures to prevent similar cases from recurring in the future. The conclusion of this analysis emphasizes the importance of strengthening the supervision system, increasing transparency, and legal education for village officials as an effort to create better village fund governance that is free from corrupt practices.

**Keywords:** Village Fund Corruption, Geuchik, Village Fund Management.

### INTRODUCTION

Corruption has occurred widely in society. Its development continues to increase from year to year, both in terms of the amount of state financial losses and the number of cases that occur as well as in terms of its scope that enters all aspects of people's lives and the quality of the crimes committed are increasingly systematic. The occurrence of an increase in uncontrolled corruption can bring disaster not only to the national economy but also to the life of the nation and state.<sup>1</sup>

This corrupt behavior has spread to all levels of society, one of the perpetrators of corruption is the Village Head. In the implementation of village governance as regulated in article 26 paragraph (4) letter i of law number 6 of 2014 concerning Villages, that the Village is led by a Village Head whose obligations include managing Village Finances and Assets. The risk of village fund corruption is a point of concern because even before the addition of the village fund budget, rampant corruption in Indonesia has not only occurred at the central level, but also at the village level.

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<sup>1</sup>Nur Kholis. "Legal Review of Criminal Acts of Village Fund Corruption Committed by Village Heads According to Law Number 31 of 1999 Juncto Number 20 of 2001 (Case Study of the Decision of the Supreme Court of the Republic of Indonesia Number 1646 K/Pid.Sus/2017)". Faculty of Law, University of August 17, 1945, Banyuwangi 2020, p.2

Article 115 paragraph (2) of the Republic of Indonesia Law Number 11 of 2006 concerning the Government of Aceh states that the Village Government consists of the Keuchik and the Village Deliberative Body which is also called Tuha Peut or another name. Meanwhile, in Law Number 6 of 2014 concerning Villages, the lowest Government Organization is called the Village. What is meant by Village Government based on Article 1 Number 2 of Law Number 6 of 2014 is the implementation of Government affairs and the interests of the local community in the Government system of the Unitary State of the Republic of Indonesia.

The implementation of government and development tasks carried out by the Village Government all originate from the upper level government, both from the Mukim Government, District Government, Regency and even from the Central Government. The public service system organized by the Village Government in this case the Village Head must be implemented based on the applicable Laws and Regulations. In the context of implementing Village household affairs, there are two dimensions of administration that must be implemented by the Village Government, namely the implementation of administration in a broad sense to achieve the goals and desires of the community in order to carry out physical and mental development, and the implementation of office administration which is the task of the Head and Village apparatus to provide public services.<sup>2</sup>

In order to increase the effectiveness and efficiency of the use of Village Funds, special regulations on Village Funds have been established which are derivatives of Law Number 6 of 2014 concerning Villages, namely Government Regulation of the Republic of Indonesia Number 8 of 2016 concerning the Second Amendment to Government Regulation Number 60 of 2014 concerning Village Funds which are sourced from the State Revenue and Expenditure Budget.

Based on the regulation, ideally the management of village funds is expected to improve the welfare of the community. A prosperous community will make the country strong and able to compete with other countries. Welfare is a condition of fulfilling the needs of life that are increasingly qualified, therefore welfare is the main value that is always sought to be realized by every human being. Village funds are one of the important factors in realizing welfare.<sup>3</sup>

Considering that the current allocation of village funds is focused on village infrastructure development and community empowerment, it turns out that in the implementation of village fund management there are many corrupt practices. Either intentionally or unintentionally (due to a lack of understanding of how to utilize or report administratively) by village officials and anyone related to the use of village funds.<sup>4</sup>

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<sup>2</sup>Halik Halimah. "Keuchik Function in Public Services in Glumpang Baro District, Pidie Regency". Warta Journal Edition: July 61, 2019, page 74

<sup>3</sup>Endah Dwi Winarni, "Accountability in Village Fund Management Based on PP Number 8 of 2016 (Case Study in Srikaton Village, Jaken District, Pati Regency)", Jurnal Daulat Hukum, Vol. 1, No. 1, March 2018, p. 16

<sup>4</sup>Bunga, Marten, Aan Aswari and Hardianto Djanggih, "Concept of Saving Village Funds from Corruption", Jurnal Holrev Faculty of Law, Vol. 2, Number 2, 2018, page 450

One of the cases of corruption of village funds is case Number: 44/Pid.Sus-Tpk/2021/Pn.Bna, where Edi Saifuddin Bin Sulaiman (43 years old) as the Head of Paya Lipah Village, Peusangan District, Bireuen Regency for the period 2013 to 2019 who was appointed based on the Decree of the Regent of Bireuen Number: 025 of 2013 dated March 6, 2013 concerning the Appointment of the Head of Paya Lipah Village was accused of committing an act of enriching himself or another person or a corporation, amounting to IDR 231,860,000,- (two hundred thirty-one million eight hundred and sixty thousand rupiah) or at least around that amount, which could harm state finances or the state economy by IDR. 231,860,000,- (two hundred thirty one million eight hundred sixty thousand rupiah) and was charged with violating the Charges of Article 2 paragraph (1) in conjunction with Article 18 paragraph (1) letters a, b, paragraph (2), and paragraph (3) of the Republic of Indonesia Law No. 31 of 1999 concerning the Eradication of Criminal Acts of Corruption as amended by Law of the Republic of Indonesia No. 20 of 2001 subsidiary Article 3 in conjunction with Article 18 paragraph (1) letters a, b, paragraph (2), and paragraph (3) of Law of the Republic of Indonesia No. 31 of 1999 concerning the Eradication of Criminal Acts of Corruption as amended by Law of the Republic of Indonesia No. 20 of 2001.

In its verdict, the panel of judges found Defendant Edi Saifuddin Bin Sulaiman not legally and convincingly proven guilty of committing a criminal act of corruption as stated in the Primary Indictment and stated that Defendant Edi Saifuddin Bin Sulaiman was legally and convincingly proven guilty of committing a criminal act of corruption as stated in the Subsidiary Indictment and sentenced the Defendant to imprisonment for 1 (one) year and 6 (six) months, and a fine of Rp. 80,000,000.00 (eighty million rupiah) with the provision that if the fine is not paid it will be replaced with imprisonment for 3 (three) months and sentenced the defendant to pay compensation of Rp. 161,860,000 (one hundred sixty one million eight hundred and sixty thousand rupiah), if the convict does not pay the compensation within a maximum of 1 (one) month after the court decision has permanent legal force, then his assets will be confiscated by the Prosecutor and auctioned to cover the compensation. If the convict does not have sufficient assets to pay the replacement money, he/she will be sentenced to 1 (one) year in prison.

Based on the background above, the author has chosen the title of this research, namely: "Analysis of Criminal Acts of Village Fund Corruption Committed by the Head of Paya Lipah Village, Bireuen Regency, Aceh.

The main problems in this research are:

1. How Legal Aspects of Criminal Acts of Village Fund Corruption?
2. How is Accountability Corruption of Village Funds in Gampong Paya Lipah, Bireuen Regency in the case: 44/Pid.Sus-Tpk/2021/Pn Bna Idi?

The objectives of this research are:

1. To know and study Legal Aspects of Criminal Acts of Village Fund Corruption
2. To Know and Review Accountability Corruption of Village Funds in Gampong Paya Lipah, Bireuen Regency in case: 44/Pid.Sus-Tpk/2021/Pn Bna Idi

## LITERATURE REVIEW

### Definition of Keuchik

Gampong as the lowest government organization is the mainstay of all implementers of government and development affairs, with various potential resources it has. The existence and life of the gampong as a community unit where a number of residents live who have the right to manage their own households is a community organization that has existed since long before the formation of the Republic of Indonesia. Law of the Republic of Indonesia Number 6 of 2014 concerning Villages explains that Villages and Customary Villages or those called by other names, hereinafter referred to as Villages, are legal community units that have territorial boundaries that are authorized to regulate and manage government affairs, the interests of local communities based on community initiatives, original rights, and / or traditional rights that are recognized and respected in the Government system of the Unitary State of the Republic of Indonesia.

In Article 1 Number 12 of Aceh Qanun Number 4 of 2009 concerning Procedures for the Election and Dismissal of Keuchik in Aceh, it is stated: "Keuchik or other name is the leader of a Gampong who has the authority to organize his own household affairs. Meanwhile, in Aceh Qanun Number 5 of 2003 concerning Village Government, it is stated that Keuchik is the Executive body of the Village in organizing Village Government. Keuchik is a Village Government official who has the right to organize his own household, directly elected by the community. The definition of Keuchik according to the Regional Regulation of the Special Region of Aceh Province Number 7 of 2000 states that Keuchik is: "A person who is elected and trusted by the Community and appointed by the Regency/City Government to lead the Village Government.

In article 2 of Qanun Pidie Regency Number 8 of 2011, namely concerning the Village Government, it is explained that the Village has the task of organizing autonomous government, and implementing development, preserving customs, fostering and improving community welfare and even improving the quality of implementation of Islamic law. To carry out the tasks as mentioned in article 8 above and in article 9 it is also stated that the Village has functions including:<sup>5</sup>

- a. Organizing the Government autonomously based on the principle of original autonomy, the principle of decentralization, and the principle of deconcentration of assistance tasks, all other Government affairs in the Village.
- b. Implementation of development, both physical development and environmental preservation as well as mental spiritual development of the village.
- c. Community development in the fields of education, customs, socio-culture, public order and security in the village.
- d. Increasing the implementation of Islamic Sharia.
- e. Increasing the acceleration of services to the community.
- f. Settlement of legal disputes in the event of disputes, or cases of customs and customs in Gampong.

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<sup>5</sup>Halik Halimah, Op.Cit, page 76

The duties and functions of the Keuchik are:<sup>6</sup>

1. Leading the implementation of Village Government.
2. Fostering religious life and implementing Islamic Sharia in society
3. Maintaining and preserving the traditions and customs, habits that live and develop in the community
4. Developing and advancing the community economy and maintaining environmental sustainability
5. Maintaining peace and order and preventing the emergence of immoral acts in society
6. To be a judge of peace between the residents in the Community
7. Submitting the draft Reusam Gampong to Tuha Peut Gampong to obtain approval and then it is determined to be Reusam Gampong.
8. Submitting the Draft Village Revenue and Expenditure Budget to the Village Head to obtain approval and then determine it as the Village Revenue and Expenditure Budget.
9. The Keuchik represents his village in and outside the court and has the right to appoint a legal representative to represent him.

### **Corruption Crime**

Corruption comes from Latin: *corruptio* = bribery; *corruptore* = to damage. It is a symptom where officials, state agencies abuse their authority by bribery, forgery and other irregularities. Literally, corruption is something rotten, evil and damaging. This is because corruption does involve moral aspects, rotten nature and circumstances, positions in government agencies or apparatus, abuse of power in office due to gifts, economic and political factors, and placement of family or groups into civil service under the authority of their position.<sup>7</sup>

Corruption is the behavior of individuals who use authority and position to gain personal gain, harming public and state interests. So corruption for personal gain, mismanagement of power, for personal gain, mismanagement of state resources by using formal authority and power (for example with legal reasons and force of arms) to enrich oneself.<sup>8</sup>

Corruption is behavior that deviates from the official duties of a state office because of personal status or monetary benefits (individual, close family, own group), or violates the rules for implementing certain personal behaviors.<sup>9</sup> The crime of corruption is an act to enrich oneself or a group and is an act that is very detrimental to other people, the nation and the state.<sup>10</sup>

From a sociological perspective, corruption can be defined as a civil servant accepting a gift offered by a private person with the intention of influencing him to pay special attention

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<sup>6</sup>Ibid, page 76

<sup>7</sup>Evi Hartanti, *Criminal Acts of Corruption*, Jakarta, Sinar Grafika, 2015, p. 8.

<sup>8</sup>Kartini Kartono, *Social Pathology*, Jakarta, Raja Grafindo Persada, 2013, p. 80

<sup>9</sup>Robert Klitgaard, 2011, *Eradicating Corruption*, Yayasan Obor Indonesia, Jakarta, p. 31.

<sup>10</sup>Chatrina Darul Rosikah and Dessy Marliani Listianingsih, *Anti-Corruption Education*. Jakarta, Sinar Grafika, 2016, p. 5

to the interests of the giver.<sup>11</sup> Meanwhile, HA Brasz defines corruption in sociological terms as the corrupt use of transferred power, or as the secret use of transferred power based on the authority inherent in that power or on formal ability, to the detriment of the goals of the original power and to the advantage of outsiders on the pretext of using that power legitimately.<sup>12</sup>

According to IGM Nurdjana, there are three (3) elements of the definition of corruption, namely:<sup>13</sup>

- a. Abuse of power.
- b. Entrusted power, both in the public and private sectors, has access to business or material benefits.
- c. Personal gain (not necessarily just for the person who abuses power, but also for his family members and friends)

Corruption is a violation of the rights of the community, both economic and social. Corruption is no longer classified as an ordinary crime, but has become an extraordinary crime. As a result of corruption, suffering is always experienced by the community, especially those below the poverty line. The dominant elements inherent in the act of corruption are as follows

following:<sup>14</sup>

1. Every corruption is based on delegated power (derived power). The perpetrators of corruption are people who obtain power or authority from a company or state and use it for other interests.
2. Corruption involves contradictory dual functions of the officials who carry it out.
3. Corruption is done for the purpose of personal, link, or group interests. Therefore, corruption will always be contrary to the benefits of the organization, the interests of the state or the public interest.
4. People who practice corruption usually try to keep their actions secret. This is because every act of corruption essentially contains elements of fraud and is against the law.
5. Corruption is done consciously and intentionally by the perpetrators. In this case there is no connection between corrupt actions and the rational capacity of the perpetrators. Thus, corruption can clearly be given from maladministration or mismanagement (Arsyad, 2017)

### **Village Fund Review**

In accordance with the mandate of the 1945 Constitution of the Republic of Indonesia (UUD 1945), regional governments have the authority to regulate and manage their own government affairs according to the principles of autonomy and assistance tasks. Granting

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<sup>11</sup>SH Alatas, *Sociology of Corruption: An Exploration with Contemporary Data*, Jakarta, LP3ES, 2016. p. 11.

<sup>12</sup>Mochtar Lubis and James C. Scott, *Corruption Anthology 3rd Edition*, Jakarta, LP3ES, 2015, p. 4

<sup>13</sup>IGM Nurdjana, *Criminal Law System and the Latent Danger of Corruption*, Yogyakarta, Total Media, 2019. page 14

<sup>14</sup>Jawade Hafidz Arsyad, *Corruption in the Perspective of HAN*, Jakarta Sinar Grafika, 2017, p. 167

autonomy to regions is aimed at accelerating the realization of community welfare through improving public services, empowerment, and community participation in development in all areas of life.<sup>15</sup>

Village Funds are funds sourced from the APBN which are allocated for villages and traditional villages which are transferred through the district/city APBD. Village Funds are used to finance government administration, development implementation, community development and community empowerment.<sup>16</sup>

Village Funds are one of the sources of Village Finance as stated regulated in Law Number 6 of 2014 concerning Villages. Village Funds are funds sourced from the State Revenue and Expenditure Budget allocated for Villages transferred through the State Revenue and Expenditure Budget.

Regency/City Area and is used to finance the implementation of government, implementation of development, community financing and community empowerment.<sup>17</sup>

According to Government Regulation of the Republic of Indonesia Number 72 of 2005 concerning Villages, the allocation of village funds is part of the central and regional financial balance funds received by the district/city for villages of at least 10% (ten percent), which is distributed proportionally to the village. Based on the Regulation of the Minister of Home Affairs Number 37 of 2007 concerning Guidelines for Village Financial Management, it is stated that the allocation of village funds comes from the district/city APBD which is sourced from part of the central and regional financial balance funds received by the district/city for villages of at least 10% (ten percent). Village Fund Allocation (ADD) According to Law Number 6 of 2014 concerning Villages is part of the balance funds received by the district/city of at least 10% (ten percent) in the regional revenue and expenditure budget after deducting special allocation funds.

In the Regulation of the Minister of Home Affairs (Permendagri) No. 37 of 2007 concerning Guidelines for Village Financial Management, that village financial management is all activities that include planning, budgeting, administration, reporting, accountability, and supervision of village finances. The process of village financial management is also regulated in Permendagri No. 113 of 2014 concerning Village Financial Management, which consists of planning, implementation, administration, reporting, and accountability.

## METHOD

### Types of research

This type of research is normative legal research, namely descriptive library legal research, descriptive means that it aims to describe and provide data in as much detail as possible about the research object so that it can strengthen the facts related to the research..

<sup>15</sup>Arifin P. Soeria Atmadja, *Public Finance in a Legal Perspective*, 1st Ed., Jakarta. RajaGrafindo Persada, 2009. p. 176

<sup>16</sup>Siti Rahayu. "Village Fund Management in Village Community Empowerment in Damit Village, Pasir Belengkong District, Paser Regency". *Journal of Government Science*, Vol.7 No. 4, 2019, page 2

<sup>17</sup>Tri Novita Sari Manihuruk. "Law Enforcement of Criminal Acts of Village Fund Corruption in Kampar Regency". *Journal of Legal Ideas* Vol. 1 No. 1 (2019), page 86

The type of research in this study is a normative legal research that critically and comprehensively examines the legal enforcement of the Criminal Act of Corruption of Village Funds.

### **Problem Approach**

The approaches used in this study are the statute approach and the case approach in analyzing cases (case study). The case approach is carried out by reviewing cases related to the legal issues faced. The conceptual approach is carried out by studying the views and doctrines in legal science, which will find ideas that can give birth to legal understandings, legal concepts, and legal principles that are relevant to the issues faced.

### **Source of Legal Material**

Primary legal materials consisting of laws and government regulations, court decisions that have permanent legal force, other related regulations such as the Criminal Code, Law of the Republic of Indonesia Number 20 of 2001 Concerning Amendments to Law Number 31 of 1999 Concerning the Eradication of Criminal Acts of Corruption. Secondary legal materials, namely materials that provide explanations regarding primary legal materials such as research, proceedings related to research. Tertiary legal materials, namely materials that provide instructions or explanations for primary legal materials and secondary materials such as dictionaries, encyclopedias (wikipedia) and tables related to the object of research.

## **RESULTS AND DISCUSSION**

The form of village corruption deviation occurs at several corruption-prone points in the village budget management process. The vulnerable points according to, include, namely the planning process, accountability process, monitoring and evaluation process, implementation process, procurement process of goods and services, distribution process and management of village funds. Based on the results of ICW monitoring, 7 (seven) forms of corruption were identified that were generally carried out by the village government, namely Embezzlement, Misuse of budget, Abuse of authority, Extortion, Mark up, Fictitious reports, Budget cuts, Bribery.<sup>18</sup>

Some of the modes of operation of corruption that occur in the implementation of village budget management and development, namely:<sup>19</sup>

1. Create a Budget Plan above market prices;
2. Accounting for financing physical buildings with village funds even though the project came from other sources;
3. Temporarily borrowing village funds for personal use but not returning them;

<sup>18</sup>I Made Agus Mahendra Iswara, Ketut Adi Wirawan. "The Role of the Prosecutor's Office in Eradicating Criminal Acts of Village Corruption in Indonesia". Kertha Wicaksana Journal: Communication Facilities for Lecturers and Students Volume 14, Number 1 2020, page 72

<sup>19</sup>Muhammad Hasanuddin, Helmi, Mispansyah. "Criminal Law Policy on Village Fund Corruption". Banua Law Review. Volume 5 Issue 1, April 2023, page 6

4. Levies or deductions from village funds by sub-district or district officials;
5. Making fictitious official trips for village heads or their staff;
6. Inflation (mark up) of honorarium payments for village officials;
7. Mark up of infrastructure payments;
8. Collecting village taxes or levies but the proceeds of the levies are not deposited into the village treasury or tax office;
9. Purchase of office inventory with village funds but for personal use;
10. Public budget cuts are then allocated for the benefit of village officials;
11. Playing games (collusion) in projects funded by village funds;
12. Creating fictitious activities or projects whose funding comes from village funds.

The objects that are often corrupted by village heads or village government officials include the following:<sup>20</sup>

- a. Village Budget which includes Village Funds (DD), Village Fund Allocation (ADD), Regional Tax and Regional Retribution Revenue Sharing, Special Financial Assistance.;
- b. Village Treasury Land (TKD), for example, the land is sold without going through the applicable legal procedures or is exchanged without complying with the applicable regulations, with a fee commitment behind it between the village head and the party purchasing the land;
- c. Mass Certification, PTSL (Prona), administration related to land ownership information, related to public services such as issuing domicile / ID cards, are generally subject to illegal levies (even though the program is free);
- d. Social funds or aid funds from the Province, Regency, for example social funds in the form of cattle aid, then the animals are managed independently.
- e. Infrastructure funds (irrigation, roads).

According to Ismarandy, the factors causing deviations in the use of village funds are:<sup>21</sup>

#### 1. Internal Factors

Internal factors are aspects that cause criminal acts of corruption of village funds originating from the individual village government apparatus as the perpetrator. There are 3 (three) aspects related to the individual that drive corrupt behavior, namely:

- a) Aspects of Position Authority.
- b) Economic Needs Aspect
- c) Environmental Factor Aspects

In addition to the above problems, the political promises of village heads in practice also influence the corrupt behavior of village heads, this is an implication of the political promises of elected village heads which are poured into village development programs. Not infrequently the political promises expressed do not match the capacity of the village head both as an individual and as a leader of the village government, the elected village

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<sup>20</sup>Ismarandy, Alfi Syahrin, M. Hamdan, Rosnidar Sembiring. "The Role of the Prosecutor's Office in Preventing and Handling Criminal Acts of Village Fund Corruption in the Jurisdiction of the Sumatra High Prosecutor's Office". *Juris Studia: Journal of Legal Studies*. Volume 2 Number 2, June 2021, p. 193

<sup>21</sup>Ibid, p. 195

head will find a way to realize his political promises, one of which is by committing corruption.

## 2. External Factors

External Factors are aspects that cause criminal acts of corruption of village funds that originate from outside the individual village government apparatus as the perpetrator. Several cases of corruption that befell the village government in the abuse of authority, budget, asset corruption, and procurement of goods and services. In the issue of the occurrence of criminal acts of corruption of village funds, the causal factors that can influence the occurrence consist of 4 (four) aspects, namely:

- a) Regulatory and institutional aspects,
- b) Administrative aspects,
- c) Supervisory aspects
- d) Human resource aspects

## Legal Aspects of Criminal Acts of Village Fund Corruption

The basis for the regulation and management of village finances by the village government is Law No. 6 of 2014 concerning villages. With the enactment of Law No. 6 of 2014 concerning Villages, villages are given a great opportunity to manage their own governance and the implementation of development to improve the welfare and quality of life of village communities, thus village governments are required to be independent in managing village finances and assets. With the large role borne by the village, this is accompanied by great responsibility. In the principles of state financial law, village governments must be able to apply the principle of accountability in their governance, so that all village government activities must be accountable to the community in accordance with the provisions.

Regarding the authority to manage Village funds, it is regulated in Article 71 paragraph (1) of Law No. 6 of 2014 concerning Villages, namely all Village rights and obligations that can be valued in money and everything in the form of money and goods related to the implementation of Village rights and obligations. Article 71 Paragraph (2) Rights and obligations generate income, expenditure, financing, and management of Village Finances. The village financial management cycle includes planning, implementation, administration, reporting, and accountability, with a periodization of 1 (one) budget, starting from January 1 to December 31.

Village income sources can be seen in Article 1 paragraph (8) and (9) of Government Regulation No. 47 of 2015 concerning amendments to Government Regulation No. 43 of 2014 concerning implementing regulations of Law No. 6 of 2014 concerning villages, namely from Village Funds (DD), namely funds sourced from the state revenue and expenditure budget allocated for villages which are transferred through the district/city revenue and expenditure budget and used to finance the implementation of government, implementation of development, community development, and community empowerment. Article 1 paragraph (9) of PP No. 47 of 2015 states that village income sources come from Village Fund Allocation, hereinafter abbreviated as ADD, namely balanced funds received

by districts/cities in the district/city revenue and expenditure budget after deducting the Special Allocation Fund. In addition, village income sources come from financial assistance from the provincial APBD in the form of Governor's Assistance (Bangub) and Village Original Income (PAD) such as village retribution funds, village land rental funds, etc.

Village finances are managed based on good governance practices. The principles of Village Financial Management as stated in Permendagri Number 113 of 2014 are:<sup>22</sup>

- a. Transparent, namely the principle of openness that allows the community to know and get access to the widest possible information about village finances. The principle that opens itself to the community's right to obtain correct, honest, and non-discriminatory information about the implementation of village government while still paying attention to the provisions of laws and regulations.
- b. Accountable, namely the embodiment of the obligation to be responsible for the management and control of resources and the implementation of policies entrusted in order to achieve the goals that have been set. The principle of accountability determines that every activity and final result of village government activities must be accountable to the village community in accordance with the provisions of laws and regulations.
- c. Participatory, namely the implementation of village government which involves village institutions and elements of village society.
- d. Orderly and disciplined, namely village financial management must refer to the rules or guidelines that underlie it.

Corruption has been considered as a form of violation of social and economic rights, because the impact it causes is extraordinary for the life of the state and society and can threaten the stability of security and social, political and economic development. Therefore, corruption is not an ordinary crime but rather an extraordinary crime. The phenomenon of village fund corruption shows that reform in village governance is still very far from the expectations of the community.

Based on the perspective of criminal law politics, there are at least 8 (eight) generations of the global historical trajectory of legislative policies for the Eradication of Corruption in Indonesia which substantially include several laws, namely:<sup>23</sup>

1. The Criminal Code (KUHP) to Combat Corruption in the Form of Official Crimes (ambbtsdelicten).
2. The Military Ruler's Decision in the form of Military Ruler Regulation No. PRT/PM/06/1957 dated April 9, 1957 concerning the Eradication of Corruption, Military Ruler Regulation No. PRT/PM/08/1957 dated May 27, 1957 concerning Asset Inspection, Military Ruler Regulation No. PRT/PM/011/1957 dated July 1, 1957 and Military Ruler Regulation No. PRT/Peperpu/013/1958 in conjunction with the War Ruler Regulation of

<sup>22</sup>Dewi Kania Sugiharti, Zaenal Muttaqin, Rully Herdita Ramadhani and Ajie Hamdan. "Legal Aspects of Village Financial Management in Realizing Corruption-Free Villages". *Jurnal Lex Khusus* Vol. 4 No. 2, 2019, page 13

<sup>23</sup>Muhammad Hasanuddin, Helmi, Mispansyah. "Criminal Law Policy on Village Fund Corruption". *Banua Law Review*. Volume 5 Issue 1, April 2023, page 6

- the Chief of Naval Staff No. Prt/ZI/I/7/ dated April 16, 1958 concerning Investigation, Prosecution and Examination of Criminal Corruption Acts and Asset Inspection.
3. Law Number 2 Prp of 1960 (LNRI 1960 Number 60; TLNRI 2011) dated 9 June 1960 concerning Investigation, Prosecution and Examination of Criminal Acts of Corruption;
  4. Law Number 3 of 1971 (LNRI 1971 Number 19; TLNRI 2958) dated 29 March 1971 concerning the Eradication of Criminal Acts of Corruption;
  5. Law Number 31 of 1999 (LNRI 1999 Number 40; TLNRI 3874) dated 16 August 1999 concerning the Eradication of Criminal Acts of Corruption in conjunction with Law Number 20 of 2001 (LNRI 2001 Number 134; TLNRI 6409) concerning the Second Amendment to Law Number 30 of 2002 concerning the Corruption Eradication Commission;
  6. Law Number 30 of 2002 (LNRI 2002 Number 137; TLNRI 4250) concerning the Corruption Eradication Commission in conjunction with Law Number 19 of 2019 (LNRI 2019 Number 197; TLNRI 6409) concerning the Second Amendment to Law Number 30 of 2002 concerning the Corruption Eradication Commission;
  7. the United Nations Convention Against Corruption 2003 (UNCAC 2003) which was ratified by Indonesia through Law Number 7 of 2006 (LNRI 2006 Number 32; TLNRI 4620);
  8. Law Number 46 of 2009 (LNRI 2009 Number 155; TLNRI 5074) concerning the Corruption Crime Court

The rampant corruption that occurs in the government environment is caused by the ineffective implementation of accountability and transparency in the management of institutions. Law Number 28 of 1999 concerning state administrators who are clean and free from corruption, collusion and nepotism where the principle of openness and the principle of accountability are one of the main principles in the instruments of state administration.<sup>24</sup>

### **Accountability Corruption of Village Funds in Gampong Paya Lipah, Bireuen Regency in case: 44/Pid.Sus-Tpk/2021/Pn Bna Idi**

In general, in village financial management, the responsibility for authority lies with the Village Head as stipulated in Article 72 paragraph (5) of the Village Law which states that: "in village financial management, the Village Head delegates some of his authority to the appointed village apparatus". Based on these provisions, the village apparatus or in other words the Village Financial Management Technical Implementation Team (PTPKD) carries out duties on the basis of delegation of authority (mandate). The Village Head acts as the mandans, and the PTPKD Team as the mandatary. The PTPKD Team carries out its duties on behalf of the Village Head, so that the responsibility for authority remains with the mandate giver, namely the Village Head.

<sup>24</sup>Hariato, Mudji Rahardjo, Bambang Martin Baru. Village Fund Management and Corruption Crimes: Concepts, Applications and Implementations. Surabaya, Dalle Nurul Utama, 2022. page 60

Law enforcement aims to create a sense of justice in society. Without law enforcement, a country will be chaotic, chaotic and can lead to destruction. Thus, the law is very important to be enforced for anyone, especially by the law enforcers themselves, such as the police, prosecutors, courts and correctional institutions and other state institutions. One of the law enforcement that must be and urgently needs to be enforced is the issue of corruption, especially corruption of village funds.

In case number: 44/Pid.Sus-TPK/2021/PN Bna, where the defendant Edi Saifuddin Bin Sulaiman (43 years old) as the Head of Paya Lipah Village, Peusangan District, Bireuen Regency was charged with violating Article 2 paragraph (1) of the Republic of Indonesia Law Number 31 of 1999 concerning the Eradication of Criminal Acts of Corruption as amended and supplemented by Law of the Republic of Indonesia Number 20 of 2001 concerning Amendments to Law of the Republic of Indonesia Number 31 of 1999 concerning the Eradication of Criminal Acts of Corruption in conjunction with Article 18 of Law of the Republic of Indonesia Number 31 of 1999 concerning the Eradication of Criminal Acts of Corruption as amended and supplemented by Law of the Republic of Indonesia Number 20 of 2001 concerning Amendments to Law of the Republic of Indonesia Number 31 of 1999 concerning the Eradication of Criminal Acts of Corruption Subsidiary Article 3 of Law of the Republic of Indonesia No. 31 of 1999 concerning the Eradication of Criminal Acts of Corruption as amended and supplemented by Law of the Republic of Indonesia Number 20 of 2001 concerning Amendments to Law of the Republic of Indonesia Number 31 of 1999 concerning the Eradication of Criminal Acts of Corruption in conjunction with Article 18 of Law of the Republic of Indonesia Number 31 of 1999 concerning the Eradication of Criminal Acts of Corruption as amended and supplemented by Law of the Republic of Indonesia Number 20 of 2001 concerning Amendments to Law of the Republic of Indonesia Number 31 of 1999 concerning the Eradication of Criminal Acts of Corruption.

In his indictment, the prosecutor demanded that the defendant:<sup>25</sup>

- a. Guilty of committing a criminal act of carrying out an act to benefit oneself, or another person or a corporation, abusing authority, opportunity or means available to him due to his position or position which is detrimental to state finances or the state economy, as in the Subsidiary Charge of violating Article 3 in conjunction with Article 18 paragraph (1) letters a, b, paragraph (2) and paragraph (3) of Law of the Republic of Indonesia Number 31 of 1999 concerning the Eradication of Criminal Acts of Corruption as amended by Law of the Republic of Indonesia Number 20 of 2001.
- b. Sentencing the defendant to 1 (one) year and 9 (nine) months imprisonment minus the period of detention already served by the defendant with an order that the defendant remain in detention.
- c. Imposing a fine on the defendant of Rp. 80,000,000,- (eighty million rupiah) subsidiary to 4 (four) months in prison.
- d. Sentencing the defendant to pay compensation for state financial losses amounting to Rp.161,860,000,- (one hundred and sixty one million eight hundred and sixty thousand

<sup>25</sup>Excerpt from Decision Number 44/Pid.Sus-TPK/2021/PN Bna

rupiah) and if the convict does not pay the compensation within a maximum of 1 (one) month after the court decision has permanent legal force, then his property will be confiscated by the Prosecutor and auctioned to cover the compensation. In the event that the convict does not have sufficient property to pay the compensation, he will be sentenced to 1 (one) year in prison.

Based on the defendant's statement, witness statements and expert statements as well as the evidence and physical evidence presented at the trial, the following legal facts were obtained:<sup>26</sup>

1. That it is true based on Qanun Gampong Paya Lipah Number 5 of 2017 on December 3, 2017 concerning changes to the Village Revenue and Expenditure Budget (APBG) of Paya Lipah Village for the 2017 Fiscal Year, Paya Lipah Village, Peusangan District, Bireuen Regency received a Village Revenue and Expenditure Budget (APBG) of Rp. 868,823,764,- (eight hundred sixty eight million eight hundred twenty three thousand seven hundred sixty four million rupiah) with the following details:
  - a. Village Fund Allocation of Rp. 733,868,000,-
  - b. Village Fund Allocation of Rp. 128,827,000,-
  - c. Underpayment of Regional Tax & Retribution Results 2017 as big as Rp. 6,004,764
2. That it is true that based on Qanun Gampong Paya Lipah Number 5 of 2017 dated December 3, 2017 concerning changes to the Village Revenue and Expenditure Budget (APBG) of Paya Lipah Village for the 2017 Fiscal Year, the details of the allocation of the use of Paya Lipah Village expenditure are as follows:
  - a. The field of Village Government Administration is Rp. 189,745,000,-
  - b. The Village Development Implementation Sector is Rp. 637,818,000,-
  - c. Community Development Sector Rp. 6,128,764,-
  - d. Community Empowerment Sector Rp. 35,132,000,-
  - e. Unexpected Field of Rp. 0,-Total: Rp. 868,823,764
3. That it is true that for the 2017 Paya Lipah Village Development Implementation Sector the funds available are Rp. 637,818,000,- (six hundred thirty seven million eight hundred eighteen thousand rupiah) with the following details:
  - a. Procurement/Construction/Development and Maintenance of Drainage and Drainage Channel Construction of Rp. 53,000,000,-
  - b. Procurement/ Construction/ Development/ Maintenance of Village Inventory Storage Warehouse amounting to Rp. 60,000,000,-
  - c. Procurement/construction/development/maintenance of Concrete Rabat Road amounting to Rp. 74,132,900,-
  - d. Procurement/construction/development/maintenance of Road Paving amounting to Rp. 85,000,000,-
  - e. Procurement/construction/development/maintenance of Gampong Bridge amounting to Rp. 45,000,000,-

<sup>26</sup>Excerpt from Decision Number 44/Pid.Sus-TPK/2021/PN Bna

- f. Procurement/construction/development/maintenance of retaining wall embankments (TPT) amounting to Rp.282,685,100,-
  - g. Procurement/construction/maintenance of culverts amounting to Rp. 35,000,000
  - h. Procurement/construction/maintenance of Village Street Light Network Facilities and Infrastructure amounting to Rp. 3,000,000,-  
Total: Rp. 637,818,000
4. That it is true that for the Development Implementation Sector of Gampong Paya Lipah in 2017, the only work that was completed was the Procurement/construction/development/maintenance of the Retaining Wall (TPT) worth Rp. 282,685,100,- (two hundred eighty-two million six hundred eighty-five thousand one hundred rupiah) while for other Development Sector work, it was carried out in 2018 using the 2017 SILPA funds.
  5. That it is true based on Qanun Gampong Paya Lipah Number 3 of 2018 on November 7, 2018 concerning changes to the Village Revenue and Expenditure Budget (APBG) of Paya Lipah Village for the 2018 Fiscal Year, Paya Lipah Village, Peusangan District, Bireuen Regency received a Village Revenue and Expenditure Budget (APBG) of Rp. 778,896,311,- (seven hundred seventy eight million eight hundred ninety six thousand three hundred and eleven rupiah) plus the 2017 SILPA fund of Rp. 302,132,900,- (three hundred two million one hundred thirty two thousand nine hundred and nine hundred rupiah) so that the total funds obtained for 2018 were Rp. 1,081,029,211,- (one billion eighty one million twenty nine thousand two hundred and eleven rupiah) with the following details:
    - a. Village Fund Allocation of Rp. 645,121,000,-
    - b. Village Fund Allocation of Rp. 125,361,500,-
    - c. Underpayment of Regional Tax & Retribution Results 2018 amounting to Rp. 8,271,000,-
    - d. SILPA in 2017 amounted to Rp. 302,132,900
  6. That it is true that based on Qanun Gampong Paya Lipah Number 3 of 2018 dated November 7, 2018 concerning changes to the Village Revenue and Expenditure Budget (APBG) of Paya Lipah Village for the 2018 Fiscal Year, the details of the allocation of the use of Paya Lipah Village expenditure are as follows:
    - a. The field of Village Government Administration is Rp. 186,893,500,-
    - b. Village Development Implementation Sector (including 2017 SILPA) amounting to Rp. 817,622,711,-
    - c. Community Development Sector Rp. 4,345,000,-
    - d. Community Empowerment Sector of Rp. 72,168,000,-
    - e. Unexpected Field : Rp. 0,-  
Total: Rp. 1,081,029,211
  7. That it is true that for the Field of Implementation of Gampong Paya Lipah Development in 2018 the available funds are Rp. 817,622,711,- (Eight hundred seventeen million six hundred twenty two thousand two hundred and eleven rupiah) with the following details:

- a. Procurement/Construction/Development/Improvement of Healthy Housing for the Poor/Destitute in the amount of Rp. 30,000,000,-
  - b. Procurement/Construction/Development and Maintenance of Retaining Walls amounting to Rp. 51,000,000,-
  - c. Procurement/ Construction/ Development/ Maintenance of Facilities and Infrastructure for Village Street Light Networks amounting to Rp. 3,000,000,-
  - d. Procurement/ Construction/ Development/ Maintenance of Rehabilitation of Meunasah/ Place of Worship amounting to Rp.250,000,000,-
  - e. Procurement/ Construction/ Development/ Maintenance of Sports Facilities and Infrastructure amounting to Rp. 90,000,000,-
  - f. Procurement/ Construction/ Development/ Maintenance of Facilities and Education and other Culture amounting to Rp. 37,421,000,-
  - g. Procurement/Construction/Development and Maintenance of Drainage and Drainage Channel Construction (SILPA 2017) amounting to Rp. 30,370,000,-
  - h. Procurement/ Construction/ Development/ Maintenance of Village Inventory Storage Warehouse (SILPA 2017) amounting to Rp. 71,520,000
  - i. Procurement/construction/development/maintenance of Concrete Rabat Road (SILPA 2017) amounting to Rp. 96,069,900
  - j. Procurement/construction/development/maintenance of Road Paving (SILPA 2017) amounting to Rp.96,110,000,-
  - k. Procurement/construction/development/maintenance of Gampong Bridge (SILPA 2017) amounting to Rp. 45,000,000,-
  - l. Procurement/construction/maintenance of culverts amounting to Rp. 13,063,000,-
  - m. Bank Services: Rp. 4,068,811  
Total: Rp. 817,622,711
8. That it is true that for the development activities of Paya Lipah Village, Peusangan District, Bireuen Regency, for the Development activities of Paya Lipah Village in 2018 there is work that has not been completed, in the form of:
- a. Construction of retaining wall
  - b. Construction of the Village Meunasah
  - c. Development of Sports Fields/ Facilities and Infrastructure
  - d. Rehabilitation of Village Inventory Storage Warehouse
9. That it is true that for all funds for implementing activities in the field of implementing village development in 2018, these funds have been withdrawn from the Paya Lipah village cash account and are held entirely by the Defendant and the Defendant has never made a 2018 Realization Report and has never been accountable for the use of village funds to the Community.
10. That it is true that apart from controlling all funds in the Village Development sector for the 2018 Budget Year, the defendant Edi Saifuddin also included the Village Investment Gallery (GIG) program in the program run by the Village-Owned Enterprise (BUMG) in 2018 which was formed by the defendant.

11. That it is true that the Village Investment Gallery (GIG) program is a stock buying and selling program where none of the GIG administrators and operators have the knowledge and experience in this field so that in its implementation the program caused a loss of Rp. 50,000,000,- (fifty million rupiah).

In its decision, the Panel of Judges decided the following:<sup>27</sup>

1. Declaring that the Defendant Edi Saifuddin Bin Sulaiman was not proven legally and convincingly guilty of committing the crime of corruption as stated in the Public Prosecutor's Primary Indictment.
2. Declaring that the Defendant Edi Saifuddin Bin Sulaiman has been proven legally and convincingly guilty of committing a criminal act of corruption as stated in the Subsidiary Indictment of the Public Prosecutor. Sentencing the Defendant to imprisonment for 1 (one) year and 6 (six) months, and a fine of Rp. 80,000,000.00 (eighty million rupiah) with the provision that if the fine is not paid it will be replaced with imprisonment for 3 (three) months;
3. Determine that the detention that the Defendant has undergone is reduced in full from the sentence imposed.
4. Determine that the Defendant remains in detention;
5. Sentenced the defendant to pay compensation in the amount of Rp161,860,000 (one hundred and sixty one million eight hundred and sixty thousand rupiah), if the convict does not pay the compensation within a maximum of 1 (one) month after the court decision has permanent legal force, then his property will be confiscated by the Prosecutor and auctioned to cover the compensation. In the event that the convict does not have sufficient property to pay the compensation, then he will be sentenced to 1 (one) year in prison.

According to<sup>28</sup>Ismarandy, Mechanisms that can be applied to prevent corruption of village funds can be done in several ways:

a. Formal supervision

Formal supervision can be done by maximizing the steps taken by the government in implementing efforts to support village management such as the role of the Village Fund Task Force 15 which has been formed by the Ministry of Villages to provide training to assistants and village heads. In addition, it is necessary to strengthen cooperation between agencies and increase the capacity of village officials by the Ministry of Home Affairs so that it can prevent corruption due to the inability of village officials to manage the budget. By strengthening internal control in the management of Village Funds and monitored by BPKP together with APIP in a synergistic and sustainable manner, the Village Fund will create Good Village Governance which has a positive effect on village economic growth, and, in the long term, will advance national development in a macro way, so that the paradigm of "villages as marginalized people" can change into "villages as national foundations".

<sup>27</sup>Excerpt from Decision Number 44/Pid.Sus-TPK/2021/PN Bna

<sup>28</sup>Ismarandy, Op.Cit, page 205

b. Informal Supervision.

Informal supervision is supervision carried out by the community either directly or indirectly. And this informal supervision is usually called "social control". In carrying out supervision, it is necessary to establish synergy between regional APiPs so that there is no overlapping supervision so that supervision activities are more effective and efficient. The community has the right to conduct participatory supervision of the use of Village Funds, including conducting participatory supervision of the implementation of Village Development compared to the contents of the Village Regulations that have been issued. The community also has the right to obtain information on the implementation of activities that use Village Funds. The BPD must guarantee the community's right to access information on the use of Village Funds, especially the use of Village Funds for public service activities and basic social services in the Village. If deemed necessary, the BPD holds a Village Deliberation based on the regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration No. 2 of 2015 by involving representatives of the community groups to conduct strategic supervision.

## CONCLUSION

Factors that influence the occurrence of criminal acts of village fund corruption consist of legal substance factors and non-legal factors, which consist of internal aspects originating from the individual village government apparatus as the perpetrator and external aspects that cause criminal acts of village fund corruption originating from outside the individual village government apparatus. Meanwhile, accountability for criminal acts of corruption in the management of village funds refers to Law Number 20 of 2001 concerning the Eradication of Criminal Acts of Corruption.

Efforts to prevent criminal acts of corruption of village funds are by making supervision efforts effective, both formal and informal supervision. The second effort that can be done is by taking action and providing a deterrent effect, as well as making efforts to overcome obstacles found, both structural, cultural, instrumental and management obstacles in handling village fund corruption.

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