

The Juridical Analysis of the Implementation of Village Fund Corruption Investigations

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Abstract. *The purpose of this study was to find out and analyze the implementation of the investigation into criminal acts of corruption in village funds at the Majalengka Resort Police. To find out and analyze the effectiveness of carrying out investigations into Village Fund Corruption Crimes at the Majalengka Resort Police. The theory used in this study is the theory of legal certainty and the theory of legal effectiveness. This research uses a sociological juridical approach and the nature of this research is analytical descriptive. Data collection was carried out through a literature study in order to obtain secondary data, both in the form of primary legal materials, secondary legal materials, and tertiary legal materials. To support the research that has been done, field research is also carried out in order to obtain primary data that supports secondary data. The technical analysis used in this study is a qualitative analysis technique. The results of the research show that investigations into criminal acts of corruption are also regulated in criminal procedural law, namely Act No. 8 of 1981 concerning the Criminal Procedure Code (KUHAP). Investigations into criminal acts of corruption by investigators from the Indonesian National Police, including at the Majalengka Resort Police, are carried out in an effort to collect evidence, to make light of the criminal acts of corruption that occurred and find the suspects through preparation of investigations, notification of the start of investigations, administration of investigations.*

Keywords: Corruption; Fund; Investigation; Village.

1. Introduction

Corruption is one of the many acts that violates the provisions of criminal law, so it is not surprising that corruption cases have become a form of crime that has received a lot of attention from the public, including the issue of the background of the perpetrators of corruption, the nominal amount of losses suffered by the state, to the debate over what sanctions are appropriate and proper to be given to suspects in corruption cases.

The fact that there is corruption is usually found in the scope of regional government including villages, where the effects of systematic corruption have resulted in economic losses because it disrupts incentives, political losses because it weakens government institutions and social losses because wealth and power fall into the hands of those who not responsible. If this corruption has developed in such a way that it has had an impact on the rule of law which is no longer respected, property rights are no longer recognized, incentives and investment are in chaos, then as a result the development of the economic and political sector has also stagnated.¹

Village funds are one of the sources of village finance as stipulated in Act No. 6 of 2014 concerning Villages. Village funds are funds originating from the State Revenue and Expenditure Budget which are 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. To increase the effectiveness and efficiency of the use of village funds, a special regulation regarding village funds was formed which is a derivative of Act No. 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 originating from the State Revenue and Expenditure Budget. In this government regulation it is explained that regulations regarding Village Funds originating from the APBN are intended, among other things, to increase the effectiveness and efficiency of the use of village funds by improving the stages of Village Fund distribution. Accelerating the distribution of village funds to villages must still pay attention to the accountability aspect.

Based on these regulations, ideally the management of village funds is expected to improve people's welfare. A prosperous society will make the country strong and able to compete with other countries. Welfare is a condition of fulfilling the needs of an increasingly quality life, therefore welfare is the main value that every human being strives to realize. Village funds are one of the important factors in realizing prosperity.²

¹Sahrir, 2017, Juridical Review of Misuse of Village Funds in Corruption Crimes, Thesis, Faculty of Law, University of Hasanuddin Makassar, p 1, http://digilib.unhas.ac.id/uploaded_files/temporary/DigitalCollection/NGY4ZWY0YWE0ZDYyYTk2NGI1MzQxMTIwMjlkZjMwMDdmN2RjZTk5O A==.pdf accessed on 18/10/2022. At 22.00 WIB

²Endah Dwi Winarni, 2018 "Accountability in Village Fund Management Based on PP Number 8 of 2016 (Case Study in Srikaton Village, Jaken District, Pati Regency)", *Daulat Hukum Journal*, Vol. 1, No. 1, March p. 16, <http://jurnal.unissula.ac.id/index.php/RH/article/view/2646> accessed on 18/10/2022. At 22.00 WIB

An important aspect of implementing village funds is the channeling of village funds from the APBN to the village government. Even though village funds are the right of the village government, in practice the distribution of village funds still involves the roles and functions of the district/city government in accordance with their authority. In order to realize the principles of transparency and accountability and ensure the achievement of the use of village funds, the village fund distribution process requires several criteria that must be met first, both by the village government as the user of village funds and by the district/city.

An understanding of the management of village funds in the village is an important and fundamental aspect that must be owned by stakeholders at the village government level, especially village officials, in realizing village financial transparency and accountability. In managing village finances, especially in Majalengka Regency, there are still various problems, especially the settlement of village financial accountability, villages are often late in making reports and accountability for the use of village fund allocation funds. In fact, the maximum limit for the village government to complete accountability reports on the use of village fund allocations is 3 (three) months after village funds are disbursed and received, so that in managing village funds there needs to be an evaluation to prevent misuse of village funds by the village head.

Considering that village funds are currently allocated to the development of village infrastructure and community empowerment, however, in the implementation of the management of village funds, there are many corrupt practices. Either intentionally or unintentionally by village officials and anyone related to the use of village funds.³This abuse is not due to ignorance of the implementation of Act No. 6 of 2014 concerning Villages and its implementing regulations, but this criminal act of corruption is also related to issues of moral attitudes, lifestyle and social culture, economic needs and systems, socio-economic environment, political culture, opportunities and family influences.

Corruption in Indonesia does not only occur at the central and regional government levels, corruption is now starting to enter the smallest lines of local government. The development project sector is one of the corruptors' customers to erode the country's wealth, even though the central government is very

³Bunga, Marten, Aan Aswari and Hardianto Djanggih, 2018 "Conception of Saving Village Funds from Corruption", *Holrev Faculty of Law Journal*, Vol. 2, Number 2, p. 450 <http://ojs.uho.ac.id/index.php/holrev/article/view/4318/3464> accessed on 18/10/2022. At 22.00 WIB

optimistic about carrying out development in various fields, especially development at the village level.⁴

Law enforcement efforts carried out by the government cannot be separated from the Police. According to Act No. 2 of 2002 concerning the Police, the main duties of the Police are to maintain public order and security, enforce the law, and provide protection, protection and service to the community. The task of law enforcement is related to the Criminal Justice System where the National Police is a part of law enforcement apart from judges and prosecutors. In the Criminal Justice System, the National Police is given the authority to carry out coercive measures which include: arrest, detention, search and confiscation activities

The police institution as a law enforcement agency based on statutory regulations is required to play a role in upholding the rule of law, protecting public interests, upholding human rights, and eradicating certain criminal acts, including corruption.⁵ The police have other main duties including carrying out investigations and investigations into all criminal acts in accordance with the criminal procedure law and other laws and regulations as stipulated in Article 14 Paragraph (1) letter g of Act No. 2 of 2002 concerning the Indonesian National Police . In Article 6 of Act No. 8 of 1981 concerning Criminal Procedure Code (KUHAP), investigations and investigations are the authority of members of the National Police⁶. The investigative task is part of the repressive task in which the police conduct investigations into crimes and violations that regulate special offenses (*lex specialis*), for example, is the investigation of corruption.

The proportion of investigations does not mean that it has shown that the authority and role of the police have been effective, but it must also be seen how, the proportion of speedy trials and the process of handling them at the prosecution and trial stages. The police, in this case investigators as law enforcement officers who are given the function, duties and authority as investigators by law in handling corruption cases, should be able to play a role in overcoming criminal acts of corruption by increasing the proportion of cases resolved and the speed of case handling.⁷ Furthermore, investigators can also

⁴Bari, A., Suhartono, S., & Setyorini, EH 2020. Potential Corruption Crimes by Village Heads in Indonesia. *Yustitia Journal*, Vol 21 No.1, May p 53,<http://ejournal.unira.ac.id/index.php/yustitia/article/view/815/643> accessed on 18/10/2022. At 22.00 WIB

⁵Ridwan, R., Thalib, H., & Djanggih, H. 2020. The Function of the Police in Investigating Corruption in the Procurement of Goods and Services. *Journal of Lex Theory (JLT)*, Vol 1 No.1,p 102. <https://pasca-umi.ac.id/index.php/jlt/article/view/59> accessed on 18/10/2022. At 22.00 WIB

⁶Djanggih, H., & Ahmad, K. 2017. The Effectiveness of Indonesian National Police Function on Banggai Regency Police Investigation (Investigation Case Study Year 2008-2016). *Journal of Legal Dynamics*, Vol 17 No.2, p 153<http://dinamik.fh.unsoed.ac.id/index.php/JDH/article/view/722>, accessed on 18/10/2022. At 22.00 WIB

⁷Saragih, YM 2017. The Role of the Prosecutor's Office in Eradicating Corruption Crimes in Indonesia After Law Number 20 of 2001 concerning Eradication of Corruption Crimes. *Al-Adl:*

improve coordination between law enforcement officials and with other agencies so that law enforcement can run in an integrated manner in order to achieve the goal of overcoming criminal acts of corruption.⁸ especially in the jurisdiction of the Majalengka Police. Based on the results of the pre-research, it was found that acts of corruption occurred in the misuse of village funds, for example what happened in Sepat Village, Sumberjaya District, Majalengka Regency - West Java which was handled by Investigators from the Criminal Investigation Unit of the Majalengka Resort Police. When investigators received reports regarding abuse of authority in office, village fund financial assistance funds for the 2017 fiscal year and West Java Province Financial Assistance funds (Infrastructure Fund) for the 2017 fiscal year as well as Village Fund financial assistance funds for the 2018 fiscal year and West Java Province Financial Assistance funds (Infrastructure Fund)) fiscal year 2018

The former head of Sepat Village, Sumberjaya District, Majalengka Regency, West Java was proven to have abused his authority and managed village funds, which was suspected of causing harm to the state. The chronology of the case is as follows:

HASAN SANUSI bin ATAM Place of birth Majalengka, 03 October 1988, Religion Islam, Indonesian Citizenship, Entrepreneur (Former Head of Sepat Village), Last Education SMK, BPK Address Block G 21 No. 07 Rt. 004 Rw. 004, Pananjung Village, Cangkang District, Bandung Regency, No. Mobile: 085860673774, NIK: 3210170310880001. HASAN SANUSI bin ATAM was examined and asked for additional information as a SUSPECT in the criminal case of Corruption, Abuse of Authority in Position Village Fund Financial Assistance funds for the 2017 fiscal year of Rp. 766,533,900, - and West Java Province Financial Assistance funds (Infrastructure Fund) for the 2017 fiscal year of Rp. 165,000,000, - as well as Village Fund Financial Assistance funds for the 2018 fiscal year of Rp. 748,522,233, - and West Java Province Financial Assistance funds (Infrastructure Fund) for the 2018 fiscal year of Rp. 115,000,000, - which was received by Sepat Village, Sumberjaya District, Majalengka Regency which was allegedly committed by Mr. HASAN SANUSI bin ATAM (former Head of Sepat Village) as stipulated in Article 2, Article 3 of the Republic of Indonesia Act No. 31 of 1999 concerning Eradication of Corruption as amended by Act No. 20 of 2001 concerning Amendments to RI Act No. 31 1999 concerning the Eradication of Corruption Crimes in accordance with Police Report Number: LP/24/A/I/2021/Jbr/Res. Mjl/Sat. Criminal Investigation Day January 22, 2021 Reporting ZENAL ABIDIN, SH, MH and Investigation Warrant Number: Sp.Sidik/31.b/XI/2021/Sat. Crime, 01 November 2021. Number 31 of

Journal of Law, Vol 9 No 1, p 51. <https://ojs.uniska-bjm.ac.id/index.php/aldli/article/view/802> accessed on 18/10/2022. At 22.00 WIB

⁸Widyastuti, AR 2015. Bureaucratic Dysfunctionalization as an Obstacle in Eradicating Corruption. Yustisia Journal of Law, Vol 4 No 3, p 685 <https://jurnal.uns.ac.id/yustisia/article/view/8700> accessed on 18/10/2022. At 22.00 WIB

1999 concerning Eradication of Corruption Crimes as amended by Act No. 20 of 2001 concerning Amendments to RI Act No. 31 of 1999 concerning Eradication of Corruption Crimes in accordance with Police Report Number: LP/24/A/I/2021 /Jbr/Res. Mjl/Sat. Criminal Investigation Day January 22, 2021 Reporting ZENAL ABIDIN, SH, MH and Investigation Warrant Number: Sp.Sidik/31.b/XI/2021/Sat. Crime, 01 November 2021. b/XI/2021/Sat. Crime, 01 November 2021. b/XI/2021/Sat. Crime, 01 November 2021.

Research related to the problem of criminal acts of corruption in village funds has previously been carried out by other researchers, but there are still substantial differences from this research. The research that is almost the same as this research is research that has been carried out by Rantika Safitri, Journal of Petikum, Vol. 2, No. 1, February 2022, entitled Analysis of Misuse of Village Fund Allocation by the Village Head⁹,

The research conducted by Rantika Safitri discussed the Misuse of Village Fund Allocation by the Village Head and concluded that the Modus for Misuse of Village Funds in Taman Jaya Village was by making a Budget Plan by falsifying reports on the use of ADD/DD realization which he used to fulfill his personal needs. There were at least 29 items/program reports on the use of funds that were fictitious by the suspect, for the actions of the suspect the state suffered a loss of Rp. 151,577,900,- (One Hundred Fifty One Million Five Hundred Seventy Seven Thousand Nine Hundred Rupiah)

Look at the object or scope of the research Rantika Safitri, there are similarities and differences with this research. The similarity is the criminal act of corruption in village funds, while the difference is that the focus of Rantika Safitri's research focuses on the types of factors causing the misuse of village funds by the village head, while the object (focus) of this research is the legal basis for carrying out investigations into criminal acts of corruption in village funds by the Police. The purpose of this research is to know and analyze carrying out investigations into criminal acts of corruption in village funds at the Majalengka Resort Police and to know and analyze the effectiveness of the implementation of investigations into the Village Fund Corruption Crime at the Majalengka Resort Police

2. Research Methods

The approach method used by the author in this study is a normative juridical approach. The normative juridical approach is an approach based on the main legal material by examining theories, concepts, legal principles and laws and regulations related to this research. This approach is also known as the library

⁹Rantika Safitri, Analysis of Misuse of Allocation of Village Funds by Village Heads (Case Study in Taman Jaya Village), Journal of Petikum, Vol. 2, No. 1, February 2022

approach, namely by studying books, laws and regulations and other documents related to this research.¹⁰ The specification of this research uses descriptive analysis, namely research that describes the applicable laws and regulations associated with positive legal theories concerning the problems being studied.¹¹ Source of data comes from primary data and secondary data. Data collection methods include interviews, document studies or library materials. The data analysis method used in analyzing the data is a qualitative analysis technique

3. Research and Discussion

3.1. Implementation of Village Fund Corruption Investigations at the Majalengka Resort Police

The criminal act of corruption is a crime or crime that is included in the category of extraordinary crimes (Extra Ordinary Crime) which has distinctive characteristics, namely:¹²

- a. Cases of corruption generally do not stand alone, but are complex and even included in the organizational system itself, so that it is categorized as organized crime (organizer crime);
- b. Causing financial losses or the country's economy;
- c. The modus operandi of corruption is generally related to the abuse of existing authority/position/position/facilities because of the position/position of the perpetrator;
- d. Contain general criminal offenses or other crimes such as: embezzlement/fraud, forgery of documents, etc.;
- e. Has high complexity because it is usually carried out intellectually, systematically and in an organized manner, and is related to several laws or other statutory regulations;

¹⁰Ronny Hanitijo Soemitro, 2001, Methodology of Legal Research and Mathematics, Ghalia Indonesia, Jakarta, p 97

¹¹Rony Hanitijo Soemitro, 2013. Legal and Jurimetric Research Methodology. Ghalia Indonesia, Jakarta. p. 11.

¹²A. Ramlan Wahid, Marwan Mas, H.Abd Salam Siku, 2018, The Effectiveness of Handling Corruption Crimes by Police Investigators at the Parepare Resort Police, Indonesian Journal of Legality of Law, Vol 1, No.1, Dec,p 7 <https://journal.unibos.ac.id/ijlf/article/download/4/2>, accessed on 26/12/2022. At 07.30 WIB

f. Perpetrators generally have fairly high intellectual abilities (intelligent), so they are able to prepare or create logical reasons to justify the actions that have been taken (justification);

g. Collaborating/collaborating with related actors, such as preparing fictitious administrative support/illegal or justified documents;

h. Requires formal proof, for example receipts, financial administration accountability) and material (for example: state losses as a result of these irregularities);

It is natural that the Corruption Eradication Law also allows a corrupt person to be sentenced to death and that only those who fall into the category of extraordinary crimes can be sentenced to death. This is in accordance with what is stated in Article 2 paragraph (2) of Act No. 31 of 1999 concerning the Eradication of Corruption Crimes which has been amended by Law No. 20 of 2001 concerning the Eradication of Corruption Crimes, "In the case of criminal acts as referred to in paragraph (1) is carried out in certain circumstances, capital punishment can be imposed.¹³

With the large number of corruption cases occurring, the government needs to be serious about enforcing the law against corruption, so that the perpetrators of corruption do not increase and the state is not harmed. In terms of enforcing corruption in the regions, there are two law enforcers who are more dominant in carrying out investigations of corruption, namely the Police and the Attorney General's Office, although the command for law enforcement against criminal acts of corruption remains with the Corruption Eradication Commission after the enactment of Act No. 30 of 2002 concerning the Commission. Corruption Crime Eradication.

Investigations into criminal acts of corruption are also regulated based on the applicable criminal procedural law, namely Act No. 8 of 1981 concerning the Criminal Procedure Code (KUHAP). Article 1 point 2 of the Criminal Procedure Code stipulates that investigation is a series of investigative actions in matters and according to the methods stipulated in this law to seek and collect evidence with which evidence sheds light on the crime that occurred and to find the suspect. Meanwhile, investigators are officials of the State Police of the Republic of

¹³Tipikor Garda Team, 2016, *Corruption Crime*, Rangkang Education, Yogyakarta, p 106 3 <https://nasional.kompas.com/read/2017/04/26/15092081/memilah.korupsi.desa>, accessed on 26/12/ 2022. At 07.30 WIB

Indonesia or certain Civil Servant Officials who are given special authority by law to conduct investigations.¹⁴

Investigators because of their obligations have the authority as stipulated in Article 7 of the Criminal Procedure Code, namely: a) receive reports or complaints from someone about a criminal act; b) take the first action at the scene; c) order a suspect to stop and check the identity of the suspect; d) carry out arrests, detentions, searches and confiscations; e) examine and confiscate documents; f) take fingerprints and photograph a person; g) call people to be heard and examined; h) summon people to be heard and examined as suspects or witnesses; i) suspending the investigation; j) take other actions according to responsible law

The criminal act of corruption is a special crime, so that the investigation of corruption in Indonesia has its own specifics or characteristics compared to criminal acts in general, where the investigation of corruption can be carried out by three authorized institutions, namely:¹⁵ 1) Police; 2) Attorney; and 3) Corruption Eradication Commission (KPK). In the event that an investigation is carried out by a police investigator, the procedure for handling cases is the same as the procedure for handling criminal acts in general, namely the results of the investigation are submitted to the Public Prosecutor at the Prosecutor's Office in accordance with the jurisdiction. If the Public Prosecutor is of the opinion that the case file meets the formal and material requirements, the case file will be transferred to the Corruption Court.

Investigations into criminal acts of corruption by Polri investigators based on the Criminal Procedure Code are carried out in the following steps:¹⁶

1. Investigation preparation.
2. Notice of commencement of investigation.
3. Investigation administration.
4. Develop an investigation plan (Rendik).
5. Implementation of investigative activities.
6. Filing.

¹⁴Article 1 point 1 of Law Number 8 of 1981 concerning the Criminal Procedure Code (KUHP)

¹⁵Yudi Kristiana, 2018, Investigation Techniques and Filing of Corruption Crimes, Thafa Media, Yogyakarta, p. 16.

¹⁶Ibid, p 50.

7. Submission of Phase I case files.
8. Responding to the prosecutor's instructions.
9. Submission of Phase II case files.

The steps for investigating a criminal act of corruption by the Indonesian National Police investigators mentioned above will be described as follows:¹⁷

1. Investigation Preparation

Preparation for an investigation into a criminal act of corruption requires preparatory steps to be carried out in the following manner:¹⁸

- a. Compilation of Incident Reports of Corruption Crimes (LKTPK).
- b. Formation of an investigative team and issuance of an investigation warrant.
- c. Analysis of Corruption Crime Investigation Reports (LHPTPK)

2. Notice of Commencement of Investigation

When the Warrant for Commencement of Investigation (SPDP) has been issued, it is the duty of the investigator to notify the Public Prosecutor of the commencement of the investigation, commonly known as the Notification Letter for the Commencement of Investigation (SPDP). This norm is regulated in Article 109 paragraph (1) of the Criminal Procedure Code.¹⁹In the investigation of Corruption Crimes, the SPDP is not only notified to the Public Prosecutor, but also given to the Corruption Eradication Commission, this is related to the coordination and supervision authority possessed by the KPK in handling corruption cases. However, in its development there is a Constitutional Court decision, namely Number 130/PUU-XIII/2015 which requires investigators to notify the investigation to the Public Prosecutor, the reported party and the victim/reporter within no later than 7 (seven) days after the issuance of the investigation order. The full text of the Constitutional Court's decision is:²⁰Article 109 paragraph (1) of

¹⁷Noveydi Rumagit, Ralfie Pinasang, Wempie Jh. Kumendong, 2020, The Corruption Crime Investigation Process by Indonesian National Police Investigators in the Procurement of Saw Mill Machines for the 2010 Fiscal Year in Bitung City, *Lex Administratum Journal*, Vol. VIII/No. 2/Apr-June, p 57, <https://ejournal.unsrat.ac.id/index.php/administratum/article/download/28889/28183>, accessed on 26/12/2022. At 12.00. WIB

¹⁸Yudi Kristiana, 2018, *Investigation Techniques....Op.Cit*, p 52

¹⁹*Ibid.*, p 73.

²⁰*Ibid.*, p. 52-53.

Act No. 8 of 1981 concerning Criminal Procedure Code (State Gazette of the Republic of Indonesia of 1981 Number 76, Supplement to State Gazette Number 3209) conditionally contradicts the 1945 Constitution of the Republic of Indonesia and has no force. The law is binding as long as the phrase "the investigator informs the public prosecutor about this" means "the investigator is obliged to notify and submit an order for the commencement of an investigation to the public prosecutor, the reported party, and the victim/reporter within 7 (seven) days after the issuance of the investigation order".²¹By taking into account the Constitutional Court's decision, it also applies to investigations of criminal acts of corruption both carried out by police, prosecutors and KPK investigations.

3. Investigation Administration

Investigative activities carry legal consequences, therefore every action taken by investigators must be based on law, and therefore must be supported by good investigative administration. In order to support the success of the investigation, the implementation of the investigation must be submitted to the Administrative Officer of the investigation. Investigative administrative officers can be carried out by investigators who are members of the investigative team to be assigned to carry out investigative administration tasks, or form a separate team (outside the investigative team), for example administrative or administrative staff to administer all investigative processes or activities.

The officer who performs the administrative duties of this investigation will greatly assist the investigation process, starting from managing the administration of summons, correspondence, confiscation, detention, making minutes and others, all of which will help the smooth running of the investigation, the validity of the investigation and the filing of the investigation results.

As for administrative procedures for investigations, each law enforcement agency has its own format and provisions, meaning that each regulates it in the form of separate internal regulations. For example, at the Attorney General's Office in the form of Attorney General Regulations (Perja), and at the Police in the form of Chief of Police Regulations (Perkap), as well as at the KPK in the form of Commission Regulations (Perkom).²²

4. Preparing an Investigation Plan (Rendik)

²¹Ibid, p 53

²²Ibid., p. 54.

One of the important stages that must be carried out by investigators before carrying out an investigation is to make an investigation plan or commonly called a Ren-dik. This Ren-dik is intended as guidance in conducting investigations.

Starting from the explanation above, village financial management is now a crucial issue in the administration of village governance. Moreover, after the implementation of Act No. 6 of 2014 concerning Villages, villages obtained a new source of income through allocations of village funds originating from the State Revenue and Expenditure Budget (APBN) or village funds, so that the amount of the village budget increased dramatically. In addition, the village also obtains funds from other sources of income, such as:

1. village original income (Pades);
2. Allocation of Funds from APBN (with an amount of 10% of and excluding transfer funds to the regions);
3. The share of taxes and fees between villages and districts/cities;
4. Allocation of balancing funds from the Regency/City Regional Expenditure Budget (APBD) (Village Fund Allocation (ADD));
5. Financial assistance from provincial and district/city APBD;
6. Non-binding Grants and Contributions from third parties; And
7. other legitimate village income.²³

The Village Law also provides a more certain guarantee that each village will receive funds from the government through the state and regional budgets which are multiplied, far above the amount currently available in the village budget. This policy has consequences for the management process which should be carried out in a professional, effective and efficient, and accountable manner based on the principles of good public management in order to avoid the risk of irregularities, fraud and corruption.

Considering that corruption is still rampant in the regions, with the varied characteristics of villages, competence of officials and relatively new regulations, it is suspected that there is quite a lot of potential for corruption at each stage of

²³Rusman Nurjaman, 2017, "Fighting Corruption from below: Strategies for Strengthening Local Accountability in Village Financial Management", National Institute of Public Administration Republic of Indonesia: Proceeding International Seminar Reconstructing Public Administration Reform To Build World Class Government, August, p. 448.

village fund distribution, from the planning process to the monitoring and evaluation stage. Due to the magnitude of the potential for corruption in channeling funds to the village, a study is needed to map potential risks in village financial management to then formulate solutions that are able to minimize the existing risks. Thus, the initial goal of formulating a village fund policy to advance the economy of rural communities and overcome national development gaps can be realized. The purpose of providing village funds is as a stimulant or stimulus fund to encourage financing village government programs supported by community self-help participation in carrying out government activities and community empowerment, in order to improve welfare and equitable village development. However, it turns out that in its implementation there are still many problems.²⁴

Based on the results of the research, it can be explained that law enforcement against misuse of village funds by village heads in the Majalengka Police area has been carried out in accordance with applicable laws and regulations, where the element of Corruption as regulated in Article 2, Article 3 of the Republic of Indonesia Act No. 31 of 1999 concerning the Eradication of Corruption Crimes as amended by Act No. 20 of 2001 concerning Amendments to RI Act No. 31 of 1999 concerning the Eradication of Corruption Crimes in accordance with Police Report Number: LP/24/A/I/2021/ Jbr/Res. Mjl/Sat. Criminal Investigation Day January 22, 2021 Reporting ZENAL ABIDIN, SH, MH and Investigation Warrant Number: Sp.Sidik/31.b/XI/2021/Sat. Reskrim, November 1, 2021 fulfilled.

Consistent and integrated law enforcement is very important for the realization of the pillars of justice and legal certainty. The pillars of justice and legal certainty are the main foundations of the democratization process. Democratization is one of the principles of good governance, because democratization opens space for the public to participate in administering the state

The National Police of the Republic of Indonesia, as a law enforcement apparatus, must carry out law enforcement processes in a firm, consistent and integrated manner so as to be able to produce just law enforcement, provide legal certainty and is expected to increase public trust, create a deterrent effect, prevent potential corruptors, optimize refunds state and people as well as other positive impacts.

Polri, in carrying out its function as Investigator and Investigator of all criminal acts, including criminal acts of corruption, is required to be able to meet the expectations of society. The community expects that in law enforcement carried out by the Police, there is justice in order to create order in the midst of society itself. The community also expects benefits and legal certainty in the

²⁴Ibid, p.455.

implementation of law enforcement. Don't let the law be upheld cause unrest or commotion within the community itself.

3.2. The Effectiveness of Investigating Criminal Acts of Corruption in the Village Fund at the Majalengka Resort Police

The meaning of the Police is not explained in the Criminal Procedure Code, but is specifically regulated in Act No. 2 of 2002 concerning the Indonesian National Police, as Article number 1 states that the police are all matters relating to the functions and institutions of the police in accordance with laws and regulations. Furthermore, officials of the Indonesian National Police are explained in number 3 in accordance with the Article, officials of the Indonesian National Police are members of the Indonesian National Police who based on the law have general police authority.²⁵ Furthermore, in number 2 of Article it is stated that members of the Indonesian National Police are civil servants in the Indonesian National Police. Thus, the police are related to the functions and institutions of the police, while the police are members of the Indonesian National Police as civil servants in the police.

Meanwhile, according to the Criminal Procedure Code as a general formal criminal law, it emphasizes that investigators are the sole authority of the National Police in Article 1 number 4, investigators are officials of the Republic of Indonesia police who are authorized by this law to carry out investigations, and Article 4 states: investigators are any officials the state police of the Republic of Indonesia. This means that every Polri official is an investigator, and is given authority by the KUHAP, and not to investigators other than Polri officials.

Article 4 of the Criminal Procedure Code emphasizes that every official of the Indonesian National Police is an investigator, therefore the Criminal Procedure Code grants the authority born by law to investigators to carry out the obligations and powers of investigation specified in Article 5 paragraph (1) without a warrant.²⁶ Investigation is the sole monopoly of the National Police, the unified function and authority of investigation aims to simplify and provide certainty; eliminating the confusion of investigations as in the HIR period, and efficiency of investigative actions and institutions.²⁷ Next with regard to investigations, the Criminal Procedure Code as a general formal criminal law, has also placed the

²⁵Suhendar, 2018 Investigation, Corruption Crimes and State Financial Losses in the Optics of Criminal Law, Journal Of Law Pamulang, Volume 1 Issue 1, Augustus, p 88, <https://media.neliti.com/media/publications/322330-penyidikan-corruption-and-ker-3d1e0b5b.pdf> <https://media.neliti.com/media/publications/322330-penyidikan-tindak-pidana-korupsi-dan-ker-3d1e0b5b.pdf>, accessed on 27/12/2020 at 07.30 WIB

²⁶Yahya, Hope. 2000, Discussion of Problems and Application of KUHAP Investigation and Prosecution of PT. Sinar Graphics, Jakarta, p 105

²⁷*ibid.*,h 103

responsibility and supervision of investigations to Polri investigating officers, or in other words it has placed full responsibility and supervision on the police agency, subject to certain rank and appointment requirements and the classification of full investigators and assistant investigators. then the Criminal Procedure Code also recognizes the existence of civil servant investigators as stipulated in Article 6 paragraph (1) letter b of the Criminal Procedure Code, the implementation of their duties is under the full coordination and supervision of Polri investigators as referred to in Article 6 paragraph (1) letter a. The existence of this civil servant investigator is related to a specific crime as emphasized in "Article 6 paragraph (1) letter b and Article 7 paragraph (2) of the Criminal Code."²⁸ Thus investigators, assistant investigators and civil servant investigators as a whole in the exercise of their authority are under the coordination and supervision of full investigators from the National Police, or in other words the whole exercise of their authority is under the coordination and supervision of the Police agency.

Satjipto Rahardjo said that²⁹: The development of a modern criminal justice system, with all its principles and doctrines, is part of this grand process. Which in short can be formulated as a change from the domination of the use of intellectual power. Conflicts of interest should no longer be resolved on the streets by using naked force, but pushed into the courtrooms. This development is a symbol of the process of intellectualization of the administration of justice. Since then, the police have entered the ranks of the criminal justice system and become a component of it. Thus, policing also inherits the characteristics of the modern criminal justice system which no longer emphasizes the use of naked force.

As for the authority of investigators and Polri investigators in corruption cases which are actually specific crimes, this is because Act No. 2 of 2002 concerning the Indonesian National Police has expanded it by adding sentences and other laws and regulations and removing the word, in simple terms it can be understood that it is not the existence of this word in Article 1 point 8 and Article 1 number 10 Act No. 2 of 2002 concerning the Indonesian National Police, as it should be in the Criminal Procedure Code, means that the law in general is no longer only the Criminal Procedure Code, it no longer recognizes the separator *lex generalis* and *lex specialist*. Thus, the police can even carry out investigations and investigations into all criminal acts. This is further emphasized by adding a sentence to Article 14 paragraph (1) letter g and other laws and regulations and their explanations as stated in Act No. 2 of 2002 concerning the Indonesian National Police. However, regarding criminal acts of corruption, implicitly the authority of the National Police in investigations is also regulated by Act No. 30 of 2002 concerning the

²⁸*ibid.*, p.113

²⁹Suhendar, Investigation of Corruption Crimes and State Financial Losses...Op.Cit p 89

Commission for the Eradication of Corruption Crimes with the limitation of Article 8 paragraph:

(3) In the event that the Corruption Eradication Commission takes over the investigation or prosecution, the police or the prosecutor's office must hand over the suspect and all case files along with other evidence and documents needed within a maximum period of 14 (fourteen) working days, from the date the Corruption Eradication Commission's request is received.

(4) The handover as referred to in paragraph (3) is carried out by making and signing the minutes of the handover so that all duties and powers of the police or the prosecutor's office at the time of the handover are transferred to the Corruption Eradication Commission

The handling of cases of corruption committed by the Police, both at the central and regional levels, is carried out based on the Criminal Procedure Code (KUHAP), Act No. 31 of 1999 as amended by Act No. 21 of 2001 concerning Amendments to Act No. 31 of 1999 concerning the Eradication of Corruption Crimes³⁰. Police investigators in trying to find the truth regarding the occurrence of a certain crime, can utilize the investigative authority granted by the Criminal Procedure Code (KUHAP) linked to Police techniques such as interrogation techniques for suspects, witnesses and experts as long as they do not conflict with the applicable laws and regulations.

In this regard, it can be assumed that the National Police have participated in eradicating criminal acts of corruption in Indonesia. The National Police, in its participation in eradicating criminal acts of corruption in Indonesia, does not apply the principle of selective logging or the principle of wrong logging. The Majalengka Resort Police Office has enforced the law against criminal acts of corruption against the misuse of village fund allocations intended for village development which were corrupted as an effort of law enforcement, the following is the data:

Table 1.

Data on Law Enforcement Against Corruption Crimes Misuse of Village Fund Allocations Majalengka Resort Police Office Time Frame for the Last 3 Years

³⁰Suhendar, S. 2019. Investigation of Corruption Crimes and State Financial Losses in the Optics of Criminal Law. Pamulang Law Review, Vol 1, No 1, [https://www.neliti.com/id/publications/322330/penyidikan-tindak-pidana-korupsi-dan-kerugian-keuangan-negara-dalam-optik- Hukum](https://www.neliti.com/id/publications/322330/penyidikan-tindak-pidana-korupsi-dan-kerugian-keuangan-negara-dalam-optik-Hukum) accessed on 26/12/2022. At 12.00 WIB

Data	No	Year	Amount
	1	2020	2
	2	2021	4
	3	2022	3

Source: Majalengka Resort Police Office 2020-2022

Based on the data above, it illustrates that in the past three years the number of law enforcement carried out by the Majalengka Resort Police Office against corruption crimes involving village fund allocation, namely: in 2020 there were 2 cases with 3 defendants, in 2021 there were 4 cases with 4 defendants, and in 2022 there will be 3 cases with 3 defendants. In terms of the implementation process at the level of investigation, prosecution, and trial, these activities are a process that is related to one another, especially in relation to law enforcement efforts in corruption crimes against the misuse of village fund allocations.

The success of the Majalengka Resort Police Office in prosecuting Corruption Crimes against misuse of village fund allocations in general has not been matched by a decrease in the level of corruption crimes in Indonesia, especially regarding village fund allocations, we even feel that corruption is mushrooming to the village level but the success of the Majalengka Resort Police Office In particular, it has reduced the number of criminal acts of corruption that are handled through investigations by Indonesian National Police investigators. What has been achieved by the Majalengka Resort Police Office shows an illustration of the level of success or effectiveness of police investigators in efforts to eradicate corruption.³¹.

The criminal act of corruption, especially the misuse of village funds, is closely related to acts that are against the law, abuse of authority, position or existing facilities and cause losses to state finances, in addition to other crimes regulated in Act No. 31 of 1999 as amended and supplemented by Act No. 20 of 2001 concerning Eradication of Corruption Crimes. The criminal act of corruption is a complicated crime to uncover along with the increasing development of technology and the increasing sophistication of its modus operandi so that law

³¹Results of Interview with Head of Criminal Investigation Unit of Majalengka Resort Police, December 27, 2022. At 10.20 WIB.

enforcers, including Polri institutions, in this case Polri Investigators as the vanguard, often encounter obstacles in efforts to disclose and eradicate criminal acts. corruption that occurred. These constraints make disclosure of cases of corruption against the misuse of village funds even more difficult to reach so that it requires quite a long time and special methods of handling them. In short, the obstacles faced by Polri investigators in efforts to eradicate corruption. According to the theory of Legal Effectiveness there are factors that influence legal effectiveness. According to Soerjono Soekanto, the factors that influence the effectiveness of the law are as follows: According to the theory of Legal Effectiveness there are factors that influence legal effectiveness. According to Soerjono Soekanto, the factors that influence the effectiveness of the law are as follows: According to the theory of Legal Effectiveness there are factors that influence legal effectiveness. According to Soerjono Soekanto, the factors that influence the effectiveness of the law are as follows:³²

1. The legal factor itself (law)
2. Law enforcement factors, namely the parties that form and apply the law.
3. Facility factors or facilities that support law enforcement.
4. Community factors, namely the environment in which the law applies or is applied
5. Cultural factors, namely as a result of work, creativity and taste based on human initiative in social life

The five factors above are closely related to each other, because they are the essence of law enforcement. In the first element, what determines the functioning of the written law properly or not depends on the rule of law itself.

According to Soerjono Soekanto, the measure of effectiveness in the first element is:

1. Existing regulations regarding certain areas of life are quite systematic.
2. Existing regulations regarding certain areas of life are quite synchronous, hierarchically and horizontally there is no conflict.

³² Soerjono Soekanto, 2005, Factors Influencing Law Enforcement, PT Raja Grafindo Persada, Jakarta, p 9

3. Qualitatively and quantitatively the regulations governing certain areas of life are sufficient.

4. The issuance of certain regulations is in accordance with existing juridical requirements.³³

The second element that determines whether or not the performance of written law is effective or not is law enforcement officials. In this connection, it is desirable to have a reliable apparatus so that the apparatus can carry out its duties properly. Reliability in relation here includes professional skills and has good metal

According to Soerjono Soekanto, problems affecting the effectiveness of written law in terms of the apparatus will depend on the following:

1. To what extent are officers bound by existing regulations?
2. To what extent officers are allowed to give discretion.
3. What kind of example should officers set for the community?
4. To what extent is the degree of synchronization of assignments given to officers so as to provide firm boundaries to their authority³⁴

The third element, the availability of facilities in the form of facilities and infrastructure for implementing officials in carrying out their duties. The facilities and infrastructure in question are infrastructure or facilities that are used as a tool to achieve legal effectiveness. In connection with the facilities and infrastructure referred to as this facility. Particularly for these facilities or facilities, the following line of thought should be adhered to:

1. Those that were not held that were just corrected;
2. Broken or wrong-repaired or repaired;
3. The less-plus;
4. Jammed-launched;
5. Those that go backwards or down-advance or increase.

³³Soerjono Soekanto, 1983, *Law Enforcement*, Cipta Bina, Bandung, p 80

³⁴Soerjono Soekanto, *Factors Affecting Enforcement ...Op.Cit*, p 82

Soerjono Soekanto predicts benchmarks for the effectiveness of certain elements of infrastructure, where the infrastructure must clearly indeed be a part that contributes to the smooth running of the duties of officers at their place or work location³⁵

The elements are:

1. Existing infrastructure is well maintained.
2. Infrastructure that does not yet exist needs to be procured by taking into account the timeframe for its procurement.
3. Inadequate infrastructure needs to be completed immediately.
4. Damaged infrastructure needs to be repaired immediately.
5. Infrastructure that is jammed needs to be launched immediately.
6. Infrastructure that is experiencing a decline in its function needs to be improved again³⁶

Without certain means or facilities, it is impossible for law enforcement to run smoothly. These facilities or facilities include, among other things, educated and skilled human resources, good organization, adequate equipment, adequate finances, and so on. Facilities or facilities have a very important role in law enforcement. Without these means or facilities, it will not be possible for law enforcers to harmonize their supposed roles with their actual roles.

Then there are several elements that measure effectiveness depending on the conditions of the community, namely:

1. Factors causing people not to obey the rules even though the rules are good.
2. Factors causing people not to obey the rules even though the rules are very good and the apparatus is very authoritative.
3. Factors causing people not to comply with good regulations, officials or apparatus with authority and adequate facilities³⁷.

³⁵Ibid h 83

³⁶*Ibid*

³⁷Ibid p 84

The elements mentioned above provide an understanding that the discipline and obedience of society depends on the motivation that appears internally. Internalization of this factor exists in each individual who is the smallest element of the social community. Therefore the most appropriate approach in this disciplinary relationship is through motivation that is instilled individually. In this case, the degree of community legal compliance becomes one of the parameters regarding the effectiveness or not of the law being enforced, while community compliance can be motivated by various causes, both arising from internal and external conditions. Indonesian people have a great tendency to interpret law and even identify it with officers (in this case law enforcers as individuals)³⁸.

Internal conditions arise because there is a certain encouragement both positive and negative. Positive encouragement can arise because of positive stimuli that cause a person to be moved to do something positive. Meanwhile, negative ones can arise due to negative stimuli such as unfair treatment and so on. Meanwhile, encouragement that is external in nature is due to some kind of external pressure that requires or is coercive so that citizens are subject to the law³⁹

Cultural factors actually unite with societal factors deliberately differentiated, because in the discussion it raises the problem of the value system which is the core of spiritual or non-material culture. This is distinguished because as a system (or subsystem of the social system), the law includes structure, substance and culture. The structure includes the container or form of the system which, for example, includes the arrangement of formal legal institutions, the law between these institutions, their rights and obligations, and so on.

The legal culture (system) basically includes the values that underlie applicable law, values which are abstract conceptions of what is considered good (to be embraced) and what is considered bad (to be avoided). These values are usually a pair of values that reflect two extreme conditions that must be harmonized.

The pair of values that play a role in law according to Soerdjono Soekanto are as follows:

1. The value of order and tranquility,
2. Physical / material values and spiritual / eternal values,
3. The value of sustainability/conservatism and the value of novelty/innovation⁴⁰

³⁸Ibid p 85

³⁹Ibid

⁴⁰Ibid h 87

It is hoped that there will be harmony between values and the culture of the local community, that there will be a reciprocal relationship between customary law and positive law in Indonesia, so that the provisions in written legal articles can reflect the values that form the basis of customary law so that statutory law can operate effectively. . Then it is also hoped that harmony between the two values will place the law in its place.

Talking about the effectiveness of the law means discussing the working power of the law in regulating and or forcing people to obey the law. The law can be effective if the factors that influence the law can function as well as possible. The effective measure of whether or not a law or regulation, including the applicable law on corruption, can be seen from the behavior of the people. If a law or legislation achieves the desired goal, then the effectiveness of the law or legislation has been achieved.

The theory of effectiveness can be concluded that effectiveness is a measure that states how far the target (quantity, quality and time) has been achieved by management, in which the target has been determined beforehand. Effectiveness can be interpreted as a process of achieving a predetermined goal. A business or activity can be said to be effective if the business or activity has achieved its goals. If the goal in question is the goal of an agency, the process of achieving that goal is success in implementing programs or activities according to the authority, duties and functions of the agency.

Investigations into corruption cases of misuse of village fund allocations by the Majalengka Resort Police have been running effectively in accordance with the applicable laws and regulations, but the Majalengka Resort Police, in carrying out their duties and functions and their authority, found various factors that hindered the law enforcement of criminal acts of village fund corruption. One of these factors is the legal structure in which the role of the National Police investigator is to be at the forefront in enforcing corruption crimes, especially the criminal act of corruption in village funds.

Police investigators in carrying out investigations are faced with various obstacles, namely legal understanding, the ability of police investigators, investigators' operational funds. These obstacles will hinder the process of handling the case. Thus the three elements mentioned above together or individually cannot be ignored for the sake of realizing law enforcement that is in accordance with expectations. For this reason, reforms to the three components above must be carried out, so that the law can really become commander in chief in the life of society, nation and state. Regarding the handling of corruption cases starting from investigation, prosecution, legal action, then when it has permanent legal force,

the National Police investigators carry out their duties and functions as investigators of criminal acts of corruption, especially the allocation of funds.⁴¹

1. Investigator's Legal Understanding

The limitations of the ability of Polri investigators to understand the law in carrying out their duties and functions in solving corruption cases, especially the misuse of village fund allocations in making case files which police researchers consider to have an important role in making case files through a process of investigation and investigation which will be delegated to the public prosecutor, However, the case file delegated to the public prosecutor is processed again to see the completeness of the case file, if in the examination of the case file by the public prosecutor there are incomplete files, the prosecutor will return the case file by including matters or instructions by the public prosecutor to police force to complete.

2. Investigator Capabilities

The process of handling cases of corruption against the misuse of village fund allocations by Polri investigators through investigation is very important, the law enforcement process related to investigations and investigations must be progressive and be able to uphold legal norms and legal rules regulated in the law. The handling of corruption cases against the misuse of village fund allocations by Polri investigators is not only carried out in accordance with the applicable laws and regulations, but must pay attention to the ability of investigators to enforce the law on corruption crimes.

Police investigators in trying to find the truth regarding the occurrence of a certain crime, namely corruption, can utilize the investigative authority granted by the Criminal Procedure Code linked to Police techniques. such as interrogation techniques for suspects, witnesses and experts as long as they do not conflict with the applicable laws and regulations.

The success of the Majalengka Resort Police Office in prosecuting corruption crimes against misuse of village fund allocations in general has not been matched by a decrease in the level of corruption crimes in Indonesia, especially regarding village fund allocations, we even feel that corruption is mushrooming to the village level but the success of the Majalengka Resort Police Office In particular, it has reduced the number of criminal acts of corruption that are handled through investigations by Indonesian National Police investigators. This is illustrated by the

⁴¹Herly Purnama Sukano Aburaera & Nur Fadhillah M, 2021, The Effectiveness of Corruption Investigations Against the Misuse of Village Fund Allocations, Journal of Lex Generalis (JLS), Volume 2, Number 1, January, p 72, <http://www.pasca-umi.ac.id/index.php/jlg/article/view/296/329>, accessed on 26/12/2022. At 12.00 WIB

quality of investigators, there are investigators who do not have specialist development education (Dikbangspes) for corruption, moreover the corruption crime against the misuse of village funds is a structured characteristic of a crime.

3. Investigator Operational Fund

The handling of cases of corruption against misuse of village fund allocations, is not only carried out in accordance with legal understanding and the ability of investigators, but must pay attention to the operations of police investigators in the process of investigating corruption crimes, especially misuse of village fund allocations which are considered to require a long time related to collecting evidence. evidence in the field (*locus dilecti*). The Majalengka Resort Police is a law enforcement officer so that in carrying out their duties, those who receive funds from the State are of course a limited amount and are not commensurate with their duties. So that it becomes a separate obstacle for Polri investigators to carry out their duties as investigators, especially in cases of corruption related to misuse of village fund allocations.

The availability of operational funds is urgently needed by Polri investigators to support optimal investigative duties in carrying out their duties and functions as investigators. The availability of operational funds needed by Polri investigators in carrying out investigations is inadequate, Polri investigators sometimes use their personal funds to support investigation performance. Obstacles in terms of operational funds have a very large influence on enforcing the law on corruption, especially the misuse of village fund allocations by police investigators.⁴²

4. Conclusion

Investigations into criminal acts of corruption are also regulated in criminal procedural law, namely Act No. 8 of 1981 concerning the Criminal Procedure Code (KUHAP). Investigations into criminal acts of corruption by investigators from the Indonesian National Police, including at the Majalengka Resort Police, are carried out in an effort to collect evidence, to make light of the criminal acts of corruption that occurred and find the suspects through preparation of investigations, notification of the start of investigations, administration of investigations.

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