



# The Settlement of Cases of Annual Budgetary Misuse in Salongo Village, South Bolaang Mongondow Regency

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**Abstract:** This study aims to find out and analyze how the process of resolving cases of misuse of village funds in Salongo Village, Bolaang Mongondow Selatan Regency. This type of research is empirical research with a descriptive approach. Data were obtained directly through observations and interviews from the regional inspectorate office of South Bolaang Mongondow Regency, and directly related parties. The results showed that the process of settling cases of misuse of village funds by village officials in along village tended to use the peaceful way. Where the mechanism taken is the family law route with the final administrative provision, namely a refund. It is often used by the parties concerned, As for the inhibiting factor in law enforcement against the misuse of village funds in Salongo Village, the Prosecutor's Office is less professional when receiving reports only directing to be returned to the village only, in soft language telling the community to solve this problem in a family way. In addition, there is a lack of transparency and the minimal role of the community and other village officials who should be responsible for settlement efforts.

**Keywords:** Village, Village Fund, Case, Settlement

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## 1. Introduction

Corruption is an obstacle that is not joking. For developing countries, the development sector itself will be disrupted and even paralyzed. Corruption seems to have become a culture. By looking at the historical emergence of corruption, one of the factors that causes the increase in corrupt activity in various countries is due to systematic political changes, so that not only weaken or destroy socio-political institutions, but also legal institutions are affected.

Mental damage from a person will start from taking or stealing something (money) that does not belong to him. As Roeslan Saleh said, every disturbing act that is perceived by the community as an act that cannot or cannot be done, then the emphasis on the legal feeling of the community must be done so that it does not happen and the community is kept away from these evil acts.<sup>1</sup>

Conceptually, the meaning of law enforcement lies in the completion of the relationship of values described in solid rules and attitudes of action as a series of concepts for the final stage of value translation to establish, maintain, and maintain the existence of social peace in life.<sup>2</sup>The main task of law enforcement is to realize the values of justice and humanity, so that law enforcement becomes a reality.

Corruption in essence already has the nickname as an extraordinary crime or extraordinary crime. So that in its enforcement must also use a method that is no less extraordinary. Historically, efforts to eradicate corruption have been carried out since the leadership of the first president, especially during the post-reformation period in 1998 when there was an incessant crowd, especially students, who staged anti-corruption demonstrations and gave strong and firm warnings to officials and presidents suspected of being corrupted to act. be judged immediately. Even though it is clear that the government's function in the economy has been grouped into 3 functions, namely the allocation function, distribution function, and stabilization function.

Corruption in Indonesia itself becomes very severe as a result of the poor morality of officials in Indonesia. From the picture of an immoral government, so that it gives rise to doubts in the community about the seriousness of the government to eradicate corruption, the actors from the corrupt actors themselves are also law enforcement officers.

Misuse of village funds is one of the acts of corruption that is often underestimated. This kind of corruption is often encountered in the scope of the regional (village) government order. The Village Fund is part of the Village income land disbursed by the central government which has been budgeted by the State. The budget from the State itself can be implemented based on 3

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<sup>1</sup>Prof. Dr. Teguh Prasetyo, Criminal Law, Rajawali Press, Jakarta: 2016, Pg. 8

<sup>2</sup>Soerjono Soekanto, Factors Affecting Law Enforcement, Pt.Rajagrafindo Persada, Jakarta: 2013, Pg.5

approach factors, such as the administrative point of view from the point of view of the administration of the recipient and expenditure from the State by paying attention to reasonable stability between the two. The constitutional point of view is the right to participate in determining the state budget from the representatives of the people which is generally included in the constitution of a country.

This is seen as a consequence of Montesquieu's Trias Politica theory, even though the theory is practically not adopted purely anymore. The statutory or implementation point of view is the totality of laws that are set periodically, which gives executive power to carry out expenditures for a certain period and indicates the financing tools needed to cover these expenditures. From the point of view of constitutional law, the State Budget focuses on the authorization aspect.<sup>3</sup>

Regulations for utilization or use are also mandatory. The law must be based on a list of village authorities based on origin rights and local village-scale authorities. However, in some areas or villages, the transfer of large funds is an easy target to be used as a source of income to enrich themselves. The village head as the holder of the scepter of village financial management should be ready to provide full reports and accountability related to submitting the Village Revenue and Expenditure Budget (APB) realization report every year at the end of the budget to the Regent/Mayor as the regional leader.

But in reality, until now we are still reading or hearing news related to the misuse of village funds. News related to the arrest operation (OTT) against the perpetrators of corruption is still often broadcast. According to empirical observations or facts that occur in the field, the movement of corruption is increasingly massive and out of control.

If in a society, corruption has been roaming around and has become the food of the people every day, then the result will be that the society is a chaotic society, there is no social system that can work properly.<sup>4</sup> Moreover, in the structure of regional or village government, it is dominated by young people who in fact are generations who are prepared to continue the baton for the welfare of the region or village. If this continues, corruption or misuse of the overflow of village funds from the center will be used as an alternative way for the fortune of a group of people or individuals.

Reflecting on Law Number 6 of 2014 along with its regulations and implementation, it has clearly given the right to all village governments to be more mature in running the government and more skilled in developing human resources or natural resources in one village, including financial and financial management. wealth owned by the village itself. The procedure for determining

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<sup>3</sup>Riawan Tjandra, *State Finance Law*, Pt. Grasindo, Jakarta: 2014, p. 27

<sup>4</sup>Wicipto Setiadi, *Corruption in Indonesia (Causes, Dangers, Obstacles, and Eradication Efforts, and Regulations)*, South Jakarta: 2018

the granting of Village authority is regulated based on Government Regulation No. 47 of 2015 concerning Amendment to Government Regulation Number 43 of 2014 concerning Implementing Regulations of Law Number 6 of 2014 concerning Villages, especially in Article 37 concerning procedures for determining Village authority.

In the provisions of Article 72 of Law Number 6 of 2014 concerning Villages, village income sourced from the APBN or DDS (Village Fund) allocations, article 74 of Law Number 6 of 2014 concerning the management of village funds is prioritized to the village itself.<sup>5</sup>So if the compliance with the administration of the village funds can be carried out according to the procedure, it can be ascertained that a prosperous life can be felt by the community.

The law that prioritizes those who misuse the budget is explained in Article 3 of Law No. 20 of 2001 Revision of Law No. 31 of 1999, Regarding the Eradication of Criminal Acts of Corruption, it is stated that: any person who aims to benefit himself or others or a corporation, which misuses the authority, opportunity or means assigned to it in the form of a position or position so as to harm the state finances or the state economy, shall be punished with imprisonment for life or with imprisonment for a minimum of 1 (one) year and a maximum of 20 (twenty) years. ) years and with a fine of at least Rp. 50,000,000.00 (Fifty Million Rupiah) and a maximum of Rp. 1,000,000,000.00 (One Billion Rupiah)."

From the sound of article 3 of Law no. 20 of 2001, Regarding the Revision of Law no. 31 of 1999 concerning the Eradication of Corruption Crimes like this, it is necessary to understand that the perpetrators of corruption are corporations and individuals (Persoonlijkheid). However, if it is understood carefully, then the sentence "everyone who with the aim of benefiting himself or another person or a corporation, abuses the authority, opportunities or facilities available to him because of his position or position", indicates that the perpetrator of a criminal act of corruption according to Article 3 of the Law No. 20 of 2001 must be individuals (Persoonlijkheid) in this case an official / civil servant.

Regarding the uncertainty of village funds, which continues to be a hot topic for various circles, the Corruption Eradication Commission (KPK) has found a number of problems in managing these village funds. This issue should be understood as well as possible because the potential for deviation is very severe. The KPK found at least 14 findings in four matters, namely institutional regulations, management, supervision, and human resources.

It was noted that the management of DDS or village funds in Salongo village, Bolaang Uki sub-district, South Bolaang Mongondow district had various

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<sup>5</sup>Financial and Development Supervisory Agency (Bpkp), Instructions for Implementation of Village Financial Management Guidance and Consultation. Deputy for Supervision of Regional Financial Administration, Jakarta: Pg. 28.29.

problems in its application, especially in 2018, citing a lack of knowledge in governance and legal understanding.

## **2. Method**

The research method used by the researcher is the empirical research method. Empirical legal research is information obtained from field research, namely information obtained directly from the field. Obtaining information from field research is through observation, interviews or distributing questionnaires. Empirical or sociological legal research consisting of research on legal identification and research on legal effectiveness. In contrast to its nature, this research is listed in descriptive research.

## **3. Law Enforcement of Misuse of Village Funds**

The village government must be procedural in planning village funds. Especially in terms of village development, the village government must be professional in this regard considering the prosperity of the village as seen from how the village is built and maintained.

The village development planning process has been designed in the RPJMDes, and the annual budget preparation is based on the details of village development activities using the village fund budget. social.

The construction of social physical facilities and infrastructure that spends a pure village fund budget of Rp. 73,450,000 there are various games in it from the number of purchases of goods and services that are not in accordance with what is in the field. It is proven by the physical building of the post which does not match what has been budgeted and also the street lighting that does not match the amount reported. This has been directly confirmed and stated to be true that what is listed does not match what is in the field.

Not only that, there are also problems with the implementation of the problematic village fund budget, there are also activities to build livable houses for the poor, village road construction activities, with the details of spending as follows. The budget that was used up for the construction of livable houses for the poor amounted to Rp.103,322,200 while for village road construction activities, the budget was Rp.124,902,000. it has been budgeted that there are many problems in managing the implementation of the budget. It is clear that this has violated Law No. 20 of 2001 on the Eradication of Corruption.

The budget that was used up for the construction of livable houses for the poor amounted to Rp.103,322,200 while for village road construction activities, the budget was Rp.124,902,000. it is estimated that there are many problems in managing the implementation of the budget, it is clear that this has violated Law Number 20 of 2001 concerning the Eradication of Corruption Crimes.



In our daily lives, even in society, to meet the needs of life there are often crimes and violations committed by certain people and people who threaten some members of the community, which in the science of law are known as criminal acts.<sup>6</sup>Corruption itself is a crime with an extraordinary crime category.

Law enforcement is a process of enforcing or functioning norms for guidance or legal relations in the life of society and the state, using state money is classified as a criminal act of corruption that can harm the country's finances and economy. Mahfud MD once said that "Law is a political product so that the character of the contents of each -Each legal product will largely be determined or colored by the balance of power or the political configuration that gave birth to it.<sup>7</sup>

From a legal perspective, the definition of corruption is explained in 13 articles in Law Number 31 of 1999 in conjunction with Law Number 20 of 2001 concerning the Eradication of Criminal Acts of Corruption. The definition includes every article from article 1 to article 13. Meanwhile, articles 21 to 24 in Law Number 31 of 1999 in conjunction with Law Number 20 of 2001 concerning the Eradication of Criminal Acts of Corruption, explain other criminal acts related to corruption.<sup>8</sup>

Referring to Law No. 16 of 2004 which replaced Law No. 5 of 1999 concerning the Indonesian Prosecutor's Office where the Prosecutor's Office is one of the law enforcement agencies required to play a greater role in upholding the rule of law, protecting public interests, upholding human rights, and eradicating corruption, collusion and nepotism. , and nepotism (KKN).

The prosecution of Sangadi Salongo Village and village officials who stumbled on the case of village fund corruption in Salongo Village, even more followed the family law route where the accountability process was more peaceful and administratively returned. This is what Sangadi Salongo village uses, where until now the funds used to enrich himself and the group have not been returned, only word of mouth.

The author conducted an interview with the Secretary of the Inspectorate of the South Bolaang Mongondow Region,<sup>9</sup>he explained that it is true when talking about state money, even if in a dime amount it must be accounted for.

Then a similar statement was also said by one of the ASN members who served in the Inspectorate of the South Bolaang Mongondow Region Mr. Fian W.

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<sup>6</sup>Dian Ekawaty Ismail, Mohamad Taufiq Zulfiar Sarson, "Criminology Analysis of Women's as Perpetrators of Domestic Violence Crimes", *Jambura Law Review*, Volume 3 Special Issues, April 2021, hlm. 58.

<sup>7</sup>See in Ahmad, Nasran, "Comparison of Judicial Review: A Critical Approach To The Model in Several Countries", *Journal of Legality*, Volume 14 Number 2, 2021, p. 88.

<sup>8</sup>Law of the Republic of Indonesia Number 20 of 2001 concerning Amendments to Law Number 31 of 1999 concerning Eradication of Criminal Acts of Corruption

<sup>9</sup>Interview with the Secretary of the Bolsel Inspectorate, 16 may 2022

Mokoginta<sup>10</sup>He said that the Bolsel regional inspectorate was only mandated with the task of going down to examine and make a report on the results, for further proceedings regarding the prosecution of individuals who misused village funds it was the duty of the community as long as they had to carry evidence.

Furthermore, the author tries to explore the case further, by trying to ask for problematic files but this is not allowed because confidentiality is one of the characteristics of the inspectorate agency unless there is a direct order from the regional leader, namely the Regent or the court. However, it has been confirmed by the secretary of the inspectorate that the file does exist, and that there are indeed findings in 2018 where the 2018 budget was indeed misused and is clearly not in line with Law No. 6 of 2004 and contradicts the Anti-Corruption Law.

Regarding the problem of misuse of village funds, the author also explores the data through interviews with certain parties who are closely related to the management of the village funds. Chairman of the implementing committee for village fund distribution activities, Mr. Siful Pakaya<sup>11</sup>he said that it was true that the 2018 budget was problematic because he was one of the people who were held accountable for the results report by the audit team, in this case the inspectorate agency. Of all the budgets that go into the village, many have problems, including the three cases above which are real and cannot be hidden.

The head of the salongo village BPD, Mr. Moh. Eid al-Abubakar<sup>12</sup>He said that in the course of the ongoing 2018 case problem, he was forced to immediately implement the 2019 plenary budget on the grounds that only Salongo village had not yet carried out the plenary regarding the discussion of the distribution of the Village Fund budget. With firm language he also rejected this with the assumption that the BPD is a neutral institution that cannot be interfered with by any party and he also strengthened his argument by discussing that behind him there are people who are ready to oversee the settlement of the problem of misuse of the 2018 village fund budget.

It is clear from the language of the head of the BPD that in 2018 there was a defect in the distribution of the village fund budget. In an interview session with the head of the BPD, he discussed that at the meeting held by the village head, he delegated the matter to the village treasurer, who happened to be unable to attend at that time. After going through a long debate, the meeting was finally stopped and the discussion on the 2019 village fund budget had not yet been finalized and delegated the 2018 problem to the PMD Community Empowerment Service on the pretext of asking for a reference basis regarding the postponement of the plenary meeting regarding the determination of the 2019 village fund budget, on the grounds that it was carried out postponement of the

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<sup>10</sup>Interview with Bolsel Inspectorate Employee, Mr. Fian W. Mokoginta, 16 may 2022

<sup>11</sup>Interview with the Chief Executive of 2018 activities, Saiful Pakaya, 9 may 2022

<sup>12</sup>Interview with the Head of BPD, Moh. Eid al-Abubakar, May 9, 2022

2019 discussion because the 2018 budget issue has not yet been resolved. This also had a long tail to bring 3 regional assistants, and even the chairman of the BPD is prepared to provide details of the 2018 budget issue in writing if he has to. He also emphasized by discussing that the rice seed assistance budgeted in the Village Fund turned out to be external assistance that was not included in the village fund budget but in 2018 it was included in the budget.

From the three sources I have interviewed, it is clear that the head of the village at that time and several other village officials had indeed committed unlawful acts of enriching themselves that harmed the State, which has been explained in Article 2 of Law Number 31 of 1999 in conjunction with Law Number 20 of 1999. 2001 concerning the Eradication of Corruption Crimes.

The case of misuse of village funds that occurred in Salongo village dragged the village head who served at that time and several other officers this was confirmed by the head of the government section, Mrs. Sasmita Gobel, she said, "it is true that the tragedy of misuse of village funds in 2018 involved them, because at that time I together with them. So I know exactly what happened. Not only that, there are also several witnesses who are alive and can testify to this day."<sup>13</sup>

Cases that have been tried even at the level of the Supreme Court are:Supreme Court Decision Number 864 K/Pid.Sus/2016 dated July 19, 2016<sup>14</sup> which explains that unlawful acts include legal acts both formally and materially, that is, although they are not regulated in legislation, if the act is deemed reprehensible because it is not in accordance with the sense of justice and norms that live in society, the act can be punished.

This aims to reach various modus operandi of irregularities in state finances or the state economy which includes enriching oneself, other people or corporations, then with the BPKP Audit Report of Rp. 204,606,046.59 (two hundred four million six hundred six thousand forty six rupiah fifty nine rupiah) from the management of the Village Fund sourced from ADD.

Legal considerations from the Court are where the Defendant as the Village Head and as the Budget User in the implementation of the Village development program, in collaboration with other parties, has committed an unlawful act, namely carrying out a development program in the Village fictitiously, and the money withdrawn from the Village account is fund ADD was used by the Defendant for his personal interest and its use was not in accordance with the provisions set forth in this article Government Regulation Number 72 of 2007 concerning Villages and Village Regulations which are made annually as guidelines for the use of village finances both sourced from PADesa and from ADD received from the Regency, and that is enough to be considered by the

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<sup>13</sup>Interview with Head of government section, Sasmita Gobel, 7 June 2022

<sup>14</sup>Supreme Court Decision Number 864 K/Pid.Sus/2016 July 19, 2016



Supreme Court Judge to decide the Defendant as legally and convincingly committing a Corruption Crime.

Another note, in interpreting the crime of corruption should pay attention to the element of self-enrichment/corporation first, then see if there is an element of unlawful act when referring to Supreme Court Decision Number 69 K/Pid.Sus/2013 dated March 19, 2013 stated that because there was no BPK or BPKP audit, the Prosecutor could not prove the existence of state financial losses. These considerations give the impression that a BPK or BPKP audit is absolutely necessary to determine state financial losses.<sup>15</sup>

#### **4. Factors Inhibiting Law Enforcement against Misuse of Village Funds**

In the conceptual framework, it has been stated regarding the definition of the Village Fund that Village Funds are funds sourced from the State Revenue and Expenditure Budget designated for villages which are transferred through the Regency/City Regional Revenue and Expenditure Budget and are used to fund government administration, development implementation, community development, and community empowerment.<sup>16</sup>

Village Funds are funds sourced from the APBN which are allocated to the Village and transferred through the Regency/City APBD every year, to finance the implementation of Village authority based on origin rights, and local authority at the Village scale. According to the Regulation of the Minister of Villages, the development of underdeveloped areas and transmigration no. 21 of 2015, Village Funds are funds sourced from the State Revenue and Expenditure Budget designated for Villages that are transferred through the district/city Regional Revenue and Expenditure Budget and are used for village communities because they are sourced from the State Revenue and Expenditure Budget. The APBN is used to fund government administration, implementation of development, community development, and community empowerment.<sup>17</sup>

##### **Unprofessional Prosecutor**

The Prosecutor's Office has an important role in law enforcement in Indonesia. As one of the state institutions, the Prosecutor's Office is the holder of state power in the field of prosecution. Based on the authority it has, the prosecutor's office is the party that can file charges for further examination by the judge in the context of criminal law enforcement. It is not surprising that a prosecutor as a law

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<sup>15</sup>Supreme Court Decision Number 69 K/Pid.Sus/2013 March 19, 2013

<sup>16</sup>Building 43a Saibani. General Guidelines for the Implementation of Village Administration, (Jakarta, Media Pustaka 2014 Pg 4

<sup>17</sup>Minister of Social Affairs Regulation Number 21 of 2015 concerning Determination of Priority for the Use of Village Funds in 2016.

enforcement officer is asked to always be professional in carrying out his duties and authorities, this is contrary to what is happening in the field where the prosecutor's office is even colder with reports brought by the public. The prosecutor's office seems to have indirectly allowed this deviant act to continue.

As stated by the head of the government section, Mrs. Sasmita Gobel<sup>18</sup>, in this case the head of the BPD who was accompanied by several people tried to follow up on reporting the problem of village fund corruption that occurred in the salongo village, but the prosecutor's office responded coldly where they were only told to return to the village, in soft language telling the community to solve this problem in a family way. This is clearly one of the unprofessional actions by the prosecutor's office.

### **Lack of transparency**

The principle or principle of transparency itself is an attitude of opening up to the community's right to obtain correct, honest and non-discriminatory information about village financial management at every stage, both in planning and budgeting, budget execution, accountability, and inspection results, while consistently pay attention to the protection of personal rights, groups, and village secrets. In managing village finances, the problems often faced are effectiveness, efficiency, priorities, leakage and irregularities and low professionalism. Good financial management has a significant effect on the management of village governance. Therefore, the principles of village financial management need to be applied.

To build infrastructure and village development, it must be done through a labor-intensive program and is not allowed to involve a third person or be projected. That is, the workforce involves residents of the village area, if necessary the raw materials are purchased from local residents so that the wheels of the community's economy in the village area can develop. Because the purpose of this village fund is to prosper the people and advance the whole village.

Responding to transparency issues, there are indeed invitations to discuss the budget and also billboards detailing what the village fund budget is used for but this cannot be used as a guide for someone not to commit village fund corruption.

### **Community Role**

The village community is a group of people who live together with close kinship relations based on a family system. In a village, the role of the community is very important in the progress and prosperity of the village, as has been regulated in PP No. 60 of 2014 article 1 point 2 concerning village funds sourced from the State revenue and expenditure budget that the village fund budget is intended for progress and prosperity. village and its people.

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<sup>18</sup>Interview

In the case of the 2018 village fund distribution, it seems that the community has turned a blind eye to what is happening. It's not that the people refer to irregularities, but every community who reports is not accepted and the worst thing is that they will be exiled in the village. In fact, if the village government cooperates with the community, it is certain that the development and distribution of the village fund budget will be carried out properly considering the existence of the community in a village as a promoter of thinking brains because in every village there must be people who have knowledge and insight about the distribution and what the budget will be used for. village funds.

**Geographical Conditions** Salongo Village itself is one of 17 villages located in Bolaang Uki Subdistrict, South Bolaang Mongondow Regency, which is 4 kilometers from the Regency capital. The income potential of rural communities is very profitable. Geographically, it is located at 021'46 East and 12358'18 LU. Topographically, Salongo Village belongs to the lowland category with a height of  $\pm 2$  meters above sea level (masl). For Social and Cultural Conditions, Salongo Village is a village located in the countryside, but not too remote. The Salongo Village community itself is a friendly community and upholds a sense of kinship towards each other. This can not be separated from the customs or norms that are instilled in the people of the Gorontalo Region because the majority of the villagers are nominated by the Gorontalo tribe who are famous for their hospitality.

The people of Salongo Village have a value of tolerance and uphold Gotong Royang. The many activities of Community Organizations in Salongo Village such as Youth Mosques, Youth Organizations, Study Groups, PKK Dharma Wanita, Posyandu, Arisan Groups, Farmers Groups, Fishermen's Groups, and other Small and Medium Business Groups are village assets that are useful as media for delivering information in every process of village development in the community in order to maintain good cultural values.

**Economic Conditions** The residents of Salongo village, whose majority of their livelihoods are engaged in agriculture, other things that need to be considered in village development are to expand employment opportunities by strengthening small businesses, providing adequate agricultural and fishing tools as capital for business development, especially in agriculture and agriculture. fisherman.

In addition to the village community, the role of human resources in the village or identical with the village apparatus is one of the supporters of the village and is an important factor in the administration of government. Village officials are required to have the ability or skills, understanding, knowledge, insight, behavior, attitudes, values that support village officials to carry out the duties

and functions of village officials in achieving village development itself.<sup>19</sup>The BPD or the village consultative body has an important task in supervising the distribution of village fund budgets because in fact the BPD was indeed formed on the basis of supervision as described in Permendagri No. 110 of 2016 Chapter 2 regarding the duties and functions of the BPD Article 4. From the results of my interview with the Head of the BPD salongo village, Moh. Eid al-Abubakar He said:

"That we as BPD are one of the village institutions that are responsible for supervision and we also involve several community leaders who we think really understand the issue of budget oversight for village progress and in accordance with what is stated in Permendagri 73 of 2020 concerning Financial Management Supervision. Village is to realize transparency, accountability, budget order and discipline, as well as participation in village financial management, it is necessary to supervise village financial management based on considerations as it is necessary to stipulate Regulation of the Minister of Home Affairs concerning Supervision of Village Financial Management on the legal basis of Permendagri 73 of 2020 concerning Management Supervision. Finance"<sup>20</sup>.

## 5. Conclusion

Based on the results of research in the discussion above, the authors provide the following conclusions:

1. Settlement of Cases Misuse of village funds by village officials in salongo village tends to use the peaceful way. Where the mechanism taken is the family law route with the final administrative provision, namely a refund. This is often used by the parties concerned, where until now the funds used to enrich themselves and the group have not been returned.
2. As for the inhibiting factor in law enforcement against the misuse of village funds in Salongo Village, the Prosecutor's Office is less professional when receiving reports only directing to be returned to the village only, in soft language telling the community to solve this problem in a family way. In addition, there is a lack of transparency, the minimal role of the community and other village officials who should be responsible for settlement efforts.

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<sup>19</sup>Mellisa Towadi, Apriyanto AJ Pauwani, Julius T. Mandjo, "Independent Maritime Village: A Form of Maritime Resilience through Strengthening the Capacity of Coastal Communities in Ponipingan Village, Central Sulawesi", *Journal of Community Service*, Volume 1 Number 2, March 2022, p. 100.

<sup>20</sup>Interview with Chairman Bpd, Moh. Eid al-Abubakar, May 9, 2022

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