

Implementation of Law No. 20 of 2001 on Corruption of Kopo Village Funds

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Abstrak: Penelitian ini bertujuan untuk menganalisis secara komprehensif bentuk-bentuk penyalahgunaan dana desa serta penerapan hukum terhadap tindak pidana korupsi melalui kajian terhadap putusan pengadilan. Dana desa sebagai instrumen strategis dalam mendorong pembangunan dan kesejahteraan masyarakat di tingkat desa justru rentan terhadap praktik penyalahgunaan yang berimplikasi pada kerugian keuangan negara. Oleh karena itu, penting untuk mengkaji bagaimana bentuk penyimpangan yang terjadi serta bagaimana aparat penegak hukum, khususnya hakim, menerapkan hukum dalam memutus perkara korupsi dana desa. Penelitian ini menggunakan metode yuridis normatif dengan pendekatan deskriptif-analitis. Sumber data yang digunakan meliputi bahan hukum primer berupa peraturan perundang-undangan dan putusan pengadilan, serta bahan hukum sekunder berupa literatur, jurnal ilmiah, dan dokumen pendukung lainnya. Analisis difokuskan pada pertimbangan hukum hakim (*ratio decidendi*) dalam menjatuhkan putusan terhadap pelaku tindak pidana korupsi dana desa. Kebaruan penelitian ini terletak pada penekanan analisis terhadap konstruksi pertimbangan hukum dalam putusan pengadilan yang secara spesifik berkaitan dengan korupsi dana desa, yang masih jarang dikaji secara mendalam dalam penelitian sebelumnya. Hasil penelitian menunjukkan bahwa terdapat berbagai modus operandi dalam penyalahgunaan dana desa, antara lain penyalahgunaan wewenang oleh aparat desa, penggelembungan anggaran (*mark-up*), kegiatan fiktif, serta manipulasi laporan pertanggungjawaban. Modus-modus tersebut tidak hanya menimbulkan kerugian keuangan negara, tetapi juga menghambat pembangunan desa, menurunkan kepercayaan masyarakat terhadap pemerintah desa, serta mencederai prinsip tata kelola pemerintahan yang baik (*good governance*). Dalam aspek penerapan hukum, ditemukan bahwa putusan pengadilan pada umumnya telah mengacu pada ketentuan peraturan perundang-undangan yang berlaku, namun dalam beberapa kasus masih terdapat disparitas pemidanaan yang dipengaruhi oleh pertimbangan subjektif hakim, seperti kondisi terdakwa dan tingkat kerugian negara. Penelitian ini menyimpulkan bahwa penerapan hukum melalui putusan pengadilan memiliki peran strategis tidak hanya sebagai sarana represif dalam menindak pelaku, tetapi juga sebagai instrumen preventif dalam mencegah terjadinya tindak pidana korupsi dana desa di masa mendatang. Oleh karena itu, diperlukan konsistensi dalam penegakan hukum, peningkatan kualitas pertimbangan hakim, serta penguatan sistem pengawasan dan akuntabilitas dalam pengelolaan dana desa guna mendukung upaya pemberantasan korupsi secara berkelanjutan.

Kata Kunci: Korupsi Dana Desa; Putusan Pengadilan; Penerapan Hukum

Abstract: This study aims to comprehensively analyze the forms of misuse of village funds and the application of law to corruption through a review of court decisions. Village funds, as a strategic instrument for promoting development and community welfare at the village level, are vulnerable to misuse practices that result in state financial losses. Therefore, it is important to examine the

forms of deviation that occur and how law enforcement officials, particularly judges, apply the law in deciding village fund corruption cases. This study uses a normative juridical method with a descriptive-analytical approach. The data sources used include primary legal materials in the form of laws and court decisions, as well as secondary legal materials in the form of literature, scientific journals, and other supporting documents. The analysis focuses on the judge's legal reasoning (ratio decidendi) in issuing decisions against perpetrators of village fund corruption. The novelty of this study lies in its emphasis on the construction of legal considerations in court decisions specifically related to village fund corruption, a practice rarely examined in depth in previous research. The results indicate that there are various modus operandi in the misuse of village funds, including abuse of authority by village officials, budget inflation (mark-ups), fictitious activities, and manipulation of accountability reports. These methods not only cause state financial losses, but also hamper village development, reduce public trust in village governments, and undermine the principles of good governance. In terms of legal enforcement, it was found that court decisions generally refer to the provisions of applicable laws and regulations, but in some cases there are still disparities in sentencing influenced by subjective considerations of judges, such as the condition of the defendant and the level of state losses. This study concludes that the application of law through court decisions has a strategic role not only as a repressive means of prosecuting perpetrators, but also as a preventive instrument in preventing future criminal acts of village fund corruption. Therefore, consistency in law enforcement, improving the quality of judicial considerations, and strengthening the monitoring and accountability system in village fund management are needed to support sustainable corruption eradication efforts.

Keywords: *Village Fund Corruption; Court Decision; Implementation of the Law*



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A. INTRODUCTION

Villages are legal community units with the authority to manage their own affairs and administer government for the benefit of the community. In the context of regional autonomy, villages play a crucial role in efforts to improve community welfare through the utilization of village fund allocations. Since the enactment of the Village Law, the government has allocated significant amounts of village funds to support development, community empowerment, and community development. However, the reality on the ground shows that village fund allocations are vulnerable to misuse, particularly corruption.[1]

Data from Indonesia Corruption Watch (ICW) indicates that the village sector is one of the sectors with the highest levels of corruption in Indonesia. In 2023 alone, there were 187 cases of village fund corruption, an increase from 155 cases the previous year, with state losses

reaching Rp 382 billion.[2] Common methods include manipulation of accountability reports, fictitious procurement, embezzlement of funds, and abuse of authority by village officials.[3] This has created public unrest, undermined village governance, and undermined public trust in the transparency of public fund management.[4]

Previous research has focused extensively on aspects of village fund oversight and regulatory analysis in corruption prevention. However, studies specifically examining court decisions in village fund corruption cases are still limited. This research is novel: it presents a legal analysis of the Serang District Court Decision No. 24/Pid.Sus-TPK/2024/PN.SRG, which sentenced the Kopo Village Head for misusing village funds. This study is important because court decisions not only serve to uphold the law but also set precedents in efforts to eradicate corruption at the village level.[5]

Therefore, the purpose of this study is to identify the forms of misuse of village funds in the Kopo case and to analyze the legal considerations used by the judge in issuing the verdict. This research is expected to contribute academically to the literature on criminal law on corruption and to contribute practically to increasing accountability and transparency in village fund management.

B. METHOD

This study uses a normative juridical method with analytical descriptive specifications. This approach was chosen because the study focuses on norms, principles, and legal rules related to the crime of village fund corruption. Data were obtained through a document study of the Serang District Court Decision Number 24/Pid.Sus-TPK/2024/PN.SRG as well as a literature study in the form of laws and regulations, legal literature, and relevant scientific articles. All data were analyzed qualitatively by examining the contents of the court decision and linking it to legal theory and applicable legal norms, so as to provide a comprehensive picture of the application of law to village fund corruption cases.[6]

C. DISCUSSION

1. Forms of Village Fund Misuse

The misuse of village funds in the Kopo case reflects a serious problem that frequently occurs in village financial governance. The defendant's primary method was mark-ups in village road construction projects, where the disbursed budget far exceeded the actual costs.[7] This budget difference was then misused for personal gain. This practice demonstrates that the budget planning and implementation process remains vulnerable to manipulation, especially when the oversight system is not functioning optimally.[8]

In addition to mark-ups, misuse also occurred through manipulation of accountability reports. The defendant's reports purportedly depicted project implementation in accordance with the Budget Plan (RAB), when in fact, conditions on the ground did not align with official documents. This form of administrative manipulation is one of the most common methods in village fund corruption cases. According to ICW data, in 2022–2023, fictitious reports and fictitious infrastructure projects dominated corruption cases, accounting for more than 50% of all cases.[9] This indicates that the misuse of accountability documents is not just an individual case, but a systemic pattern that extends across various villages.[10]

Misuse also occurs through abuse of authority by village heads. As the primary authority in managing village funds, the village head has full authority over the planning, implementation, and reporting processes.[11] This broad authority is often exploited for personal gain, either by directly controlling a portion of the budget or by collaborating with third parties with economic interests. In the Kopo case, the defendant exploited his position to direct development projects that were supposed to benefit the community, but instead resulted in state financial losses.[12]

Furthermore, misuse of village funds was also evident in the practice of embezzling some development funds. Budgets that should have been used to purchase construction materials and pay labor were not fully disbursed according to their intended purpose.[13] This directly impacted the quality of the village's physical development, which did not meet technical standards. This situation was exacerbated by the practice of nepotism in the appointment of

third parties or implementing contractors, who were often chosen based on personal proximity to the village head, rather than competence.[14]

The impact of these various forms of misuse was not only financial losses to the state but also had social implications. The Kopo village community lost the opportunity to enjoy adequate infrastructure, public trust in the village government declined, and the village's image as a leading government unit was tarnished.[15] Thus, the form of misuse of village funds that occurred in this case shows a combination of system weaknesses, abuse of authority, and low integrity of village officials in managing public budgets.[16]

2. Weaknesses of the Village Fund Monitoring System

One of the main factors contributing to the misuse of village funds is a weak oversight system. Internal oversight conducted by village governments is often solely administrative, without any substantive evaluation mechanism for implementation on the ground. This allows village officials to manipulate accountability reports without detection. In the Kopo case, the documents submitted by the defendant appeared to be legitimate and in accordance with procedures, when in fact the facts on the ground differed significantly from the reports. This weak administrative oversight allows for long-term irregularities.[17]

In addition to internal oversight, the external oversight function, which should be carried out by regional inspectorates, relevant agencies, and the Supreme Audit Agency (BPK), is also ineffective. Limited human resources, the vast scope of oversight, and the large number of villages make it difficult for supervisory officials to monitor every development activity. As a result, many village fund accountability reports are only formally audited, without direct verification in the field. This situation facilitates mark-ups, fictitious projects, and embezzlement.

Public participation in oversight of village funds also remains low. Although regulations provide space for communities to control development, the patrimonial bureaucratic culture at the village level discourages or discourages citizens from expressing criticism. The patron-client relationship between village heads and residents often creates dependency, leading

communities to remain silent even when aware of irregularities. In the Kopo case, the lack of reports from the community demonstrates the weakness of social control mechanisms to counteract formal government oversight.[18]

Transparency in village fund management also remains low. Information related to budget allocation, implementation, and accountability has not been fully published. Public information transparency is a crucial principle for preventing abuse of authority. This lack of public disclosure makes it difficult for the public to compare the planned budget with actual results. As a result, irregularities such as those in Kopo Village are only uncovered after legal proceedings, rather than due to rigorous oversight from the outset.

Thus, the weaknesses in the village fund oversight system encompass three main aspects: weak internal oversight by the village government, suboptimal external oversight by state officials, and low community participation. The combination of these three factors creates ample opportunity for village officials to abuse their authority. The Kopo village fund corruption case is a concrete example of how weak oversight directly contributes to the occurrence of corruption, while also demonstrating the need for reform of the oversight system to make it more effective, transparent, and participatory. In Serang District Court Decision Number 24/Pid.Sus-TPK/2024/PN.SRG, the panel of judges based its decision on legal considerations. These considerations stemmed from the public prosecutor's indictment, which determined that the defendant, as the Head of Kopo Village, had committed acts of self-enrichment that harmed state finances. During the trial, the judge examined each element of the crime by referring to the evidence presented, including witness testimony, accountability documents, audit results, financial evidence, and the defendant's confession. This evidence was deemed valid under criminal procedure law and sufficient to prove the charges.

The judge emphasized that village funds are part of state finances, the use of which must be accounted for. Therefore, misuse of these funds, whether through budget mark-ups or manipulation of accountability reports, falls under the category of corruption. This consideration aligns with criminal law doctrine, which states that any abuse of public authority that results in state losses can be classified as corruption. In his ruling, the judge

also emphasized that the defendant's actions fulfilled the elements of unlawful enrichment, self-enrichment or the infliction of harm on state finances, and state finances.

In addition to assessing whether the elements of the crime have been met, the judge also considered the evidentiary aspects. The principle of *in dubio pro reo* dictates that if there is any doubt, a verdict must be ruled in favor of the defendant. However, in this case, there was no doubt because all the evidence consistently pointed to irregularities. The panel of judges even emphasized that the state losses incurred as a result of the defendant's actions could be clearly calculated through official audit results, amounting to Rp 238 million. With the certainty of the amount of state losses, the elements of the crime of corruption were legally and convincingly proven.

The legal considerations also included an analysis of the defendant's position as village head. The judges concluded that public office is a trust inherent with legal and moral responsibilities. When the defendant abused his official authority, this aggravated his criminal liability. This consideration demonstrates the application of the principle of equality before the law, where every state official, even at the local level, is subject to legal accountability without exception.

Furthermore, the judges considered relevant laws and regulations. In their ruling, the panel of judges emphasized that the defendant's actions violated the positive legal norms applicable in the Indonesian legal system. Thus, this ruling reinforces the precedent that village fund management falls within the scope of state financial law and is subject to criminal corruption laws. This consideration is crucial because it clarifies the line between administrative errors and criminal acts, thus preventing future abuse of authority.

Based on these legal considerations, the panel of judges ultimately sentenced the defendant to prison and a fine. This ruling not only enforces the law against individuals but also sends a clear message that any misuse of public funds, no matter how small, will not be tolerated. This demonstrates that the courts function not only as judicial institutions but also as instruments for strengthening clean and integrated governance. The Serang District Court's decision No. 24/Pid.Sus-TPK/2024/PN.SRG in the Kopo village fund corruption case has broad implications, both in the legal and social spheres, as well as in village governance.

From a legal perspective, this decision reaffirms the principle that village funds are part of state finances, and therefore their misuse constitutes a criminal act of corruption. This affirmation is crucial to avoid the perception that village funds are merely an autonomous budget not directly related to state finances. With this decision, all village officials are warned that any irregularities in the management of public funds will face direct legal consequences of corruption.

From a legal certainty perspective, this decision strengthens the court's position as an institution that consistently applies anti-corruption regulations, including to public officials at the village level. This demonstrates that the principle of equality before the law applies universally, so that even village heads cannot hide behind their positions to avoid criminal liability. Consequently, this decision could serve as important jurisprudence or precedent for law enforcement in similar cases in the future.

Another implication of this decision is in the social and local political sphere. The verdict sentencing the village head to prison sends a strong message to the public that the government is serious about eradicating corruption down to the village level. This is expected to restore public trust in village government and the judiciary. Increased public trust will provide important social capital to strengthen citizen participation in overseeing the use of village funds. Thus, this verdict not only punishes the perpetrators but also builds collective awareness of the importance of transparent and accountable budget management.

From a government perspective, the implication of this verdict is to encourage improvements in village fund oversight mechanisms. The Kopo case demonstrates that weak internal and external oversight is a key factor in corruption. The court ruling confirming the village head's guilt can serve as momentum for the central and regional governments to strengthen audit systems, increase the capacity of the inspectorate, and expand the role of the community in oversight. Without systemic improvements, similar cases have the potential to recur despite court rulings.

Another implication is the formation of a legal culture. With this verdict, village communities can directly see that corruption is not an abstract crime, but a real crime that causes significant losses. This deterrent effect not only applies to village officials but also

fosters citizen awareness to be more critical in overseeing village development. This legal culture is expected to curb the practice of patronage, nepotism, and permissive attitudes toward abuse of power.

Thus, the implications of this court decision are multidimensional: from a legal perspective, it affirms legal certainty and equality; from a socio-political perspective, it enhances public trust; from a governmental perspective, it encourages governance reform; and from a legal culture perspective, it strengthens public awareness in eradicating corruption. Therefore, this decision can be viewed as a strategic step in strengthening the integrity and accountability of village governance in Indonesia.

D. CONCLUSION

This study found that the misuse of village funds in the Kopo case was carried out through various methods, including budget mark-ups, manipulation of accountability reports, embezzlement of funds, and abuse of authority by the village head. Weak internal and external oversight systems, as well as low public participation, also contributed to the corruption of village funds. The panel of judges in the Serang District Court's decision considered the legal aspects, such as fulfilling the elements of the crime of corruption, as well as non-legal aspects, such as the defendant's background, social impact, and the purpose of the punishment. This decision not only provides legal certainty but also has implications for strengthening village governance, increasing public trust, and establishing a legal culture that rejects corruption.

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