

Analysis of the Investigation of Village Fund Corruption Crimes at the Banjarnegara Police Resort

Aris Munandar

Faculty of Law, Universitas Islam Sultan Agung, Semarang, Indonesia, E-Mail:
arismunandar.std@unissula.ac.id

Abstract. *Corruption cases involving village officials show a very significant increasing trend, one of which is the village fund corruption case at the Banjarnegara Police Resort. In the investigation, evidence collection to the transfer of cases still faces many complex challenges. This study aims to determine and analyze the implementation of the investigation of village fund corruption at the Banjarnegara Police Resort, weaknesses in the current investigation of village fund corruption, and the investigation of village fund corruption in the future. The research method is sociological juridical, with descriptive analytical research as its specific purpose. The data used are primary and secondary data. The data collection methods include fieldwork and literature review. The data analysis method utilizes qualitative analysis. The theories used are evidence theory, legal system theory, and legal certainty theory. Based on the research results, it can be concluded that the village fund corruption investigation at the Banjarnegara Police Resort was conducted in accordance with the Criminal Procedure Code (KUHP) and Police Chief Regulation No. 6 of 2019, starting from public reports to suspect determination, supported by at least two valid pieces of evidence. Weaknesses in the investigation include limited human resources, complex evidentiary difficulties, and the potential for political interference that could impact the objectivity and effectiveness of the investigation. Going forward, investigations need to be strengthened by improving investigator competence, strengthening transaction-based evidence, and enhancing coordination and oversight to ensure a more independent process and strong results in court.*

Keywords: *Corruption; Investigation; Village.*

1. Introduction

Article 1 paragraph (3) of the 1945 Constitution (UUD) of the Republic of Indonesia states: that Indonesia is a state of law. The concept of a state of law in constitution is law the basis of the state that occupies position as law highest in orderly law.

¹The article require to every inhabitant nation and the state/ government in every his activities must subject to and based on law.²

State law is a country that stands at the top law that guarantees justice for inhabitant his country. According to Aristotle, good law is law that originates from from a sense of justice in society and those who govern in the country is fair thinking whereas ruler just holder law and balance. ³State of law means all rule the laws in force in the Republic of Indonesia must obeyed by citizens and state administrators.⁴

The law is gathering coercive regulations that determine behavior in demand humans in society created by institutions official state and have strict sanctions for violations. ⁵law as institutions social created by humans for creation order.⁶

Law as controller can realized in various form, such as laws, regulations government, or decree president and has become principle general in system the law adopted in Indonesia, that Constitution own position more tall than laws and regulations others, so that become sign controller strongest in arrange life nation and state.⁷

The concept of the Indonesian legal state is integrative or with combine various the concept of a state based on law like *rechtsstaat*, *rule of law* and religious spiritual values. Therefore, the regulations legislation must placed in frame enforcement law to realize justice.⁸

Implementation regulations containing legal norms that is basically is part from enforcement law. Violation to applicable law will charged sanctions criminal in accordance with the provisions stipulated in law. One of the form deviation to law is action criminal corruption.

Action criminal corruption different with crime conventional involving perpetrator

¹Oksidelfa Yanto, 2020, *Country Law: Certainty, Justice And Benefits Law* Library Reka Create, Bandung.

² Moh. Mahfud MD , 2010, *Constitution and Law in Controversial Issues* , Rajawali Pers, Jakarta , p. 40.

³ Nomensen Sinamo, 2014, *Indonesian Constitutional Law* , Permata Aksara, Jakarta, p. 36.

⁴ Susi Dwiarti, Sri Kusriyah, Law Enforcement of Corruption Crimes in Perspective Legal Benefits (Study of Decision Number 39/Pid.SusTPK/2024/PN Jkt Pst), *Ratio Legis Journal*, Volume 4 No. 3, September 2025, p. 2863

⁵Ishaq, 2012, *Fundamentals of Legal Science* , Sinar Grafika, Jakarta, p . 3.

⁶ Pujiyono, 2007, *Collection of Criminal Law Writings*, Mandar Maju, Bandung, p . 66

⁷Doni Cakra Gumilar, Sri Endah Wahyuningsih, and Jawade Hafidz, The Formulation of a Special Minimum Criminal Threat System Formulation in the Corruption Law, *Law Development Journal* , Volume 5 No. 1, March 2023, p. 55

⁸Gustian Winanda, Jawade Hafidz, Law Enforcement of Corruption Crimes in the Buru District Attorney's Office with Legal Certainty (Case Study: Decision No. 40/ Pid.Sus.Tpk /2022/ Pn.Amb), Khaira Ummah, Vol 20. No. September 3, 2025, p. 2582.

crime street. Action criminal corruption involving people who are respected in society and usually educated high. Action criminal corruption has become threat Serious for the Indonesian economy and has damage system the country's economy as a whole significant. The impact has reach extraordinary level ordinary, possessing almost all over aspect life society and government. Action criminal corruption potential damage order life nation and plunder rights base public as citizen.⁹

Action criminal corruption arranged in Constitution Number 31 of 1999 concerning Eradication Action Criminal Corruption as has changed with Constitution Number 20 of 2001 concerning Changes to the Law Number 31 of 1999 concerning Eradication Action Criminal Corruption (next) called the Corruption Eradication Law). Ratification of the Corruption Eradication Law the intended as effort for eradicate action criminal corruption in indonesia. in addition, the law on corruption eradication was also passed number 15 of 2002 concerning action criminal money laundering. this is something to remember that money theft is one of the method perpetrator action criminal corruption hide or remove proof action criminal corruption.¹⁰

Action criminal corruption initially considered as crime usual, but furthermore develop become crime outside usual. action criminal corruption is one of the type crime collar white. action criminal corruption capable interesting attention public because the perpetrator are people who are perceived by society as famous people or respected but those people precisely create poverty public.¹¹

Action criminal corruption is also included action criminals who have level difficulty tall in matter proof and application law. therefore that, in the solution, the authorities enforcer law must be very careful and precise. this is because related with effort for return state losses.

Eradication action criminal corruption involving institution enforcer law, one of them is the police given authority for do investigation. this matter as arranged in article 1 number 1 of the law number 20 of 2025 concerning the criminal procedure code (KUHAP) which states that investigator Indonesian national police is official the republic of Indonesia national police which was given authority by law for do investigation. what is meant by with investigation according to article 1 number 5 of the criminal procedure code is a series action investigator for search

⁹Rizki Taufani, Jawade Hafidz, Investigation of Corruption Crimes in Capital Investment of West Sumbawa Regency Regional Public Company, *Khaira Ummah* , Vol. 20 No. 4 December 2025, p. 2830

¹⁰Prianter Jaya Hairi, Combating Corruption in National Strategic Projects, *Brief Info* , Vol. XVI No. 4/II/Pusaka/February/2024, p. 3.

¹¹ Teguh Sulista and Aria Zurnetti, 2011, *Criminal Law: New Horizons Post-Reformation* , Jakarta. PT. Raja Grafindo Persada. Jakarta, p. 63

and collect tool evidence to make bright action criminal, as well as find suspect.

Action criminal rampant corruption happen a number of year final is corruption of village funds. Village funds are state funds. Based on Regulation of the Minister of Finance of the Republic of Indonesia Number 241/PMK.07/2014 concerning Implementation Accountability for Transfers, Village Funds in the provisions of Article 1 number 32 are interpreted as as "Funds sourced from from the APBN allocated for transferred villages through the district and city APBD used for finance organization governance, implementation development, coaching community and empowerment community. Village funds sourced from from Budget State Revenue and Expenditures, among other things, are intended to increase effectiveness and efficiency use of village funds with repair stages distribution of village funds.¹²

The size village fund budget received and managed by the government must become attention from various parties in the village for together monitor and manage funds accordingly with regulation applicable laws and regulations. This done, considering increasing case corruption that occurs in Indonesia.

2. Research Methods

Types of research This is study law sociological, namely science - based research law normative (regulations) legislation), but No study about system of norms but rather observe How reactions and interactions that occur when the normative system working inside public.¹³ The approach methods used in this research are the legislative approach and the case approach. b Specifications study use descriptive analytical, namely describe clearly, in detail and systematically about object of research. Research descriptive is research that aims for make description or painting in a way systematic about something phenomena that occur in society.¹⁴In this case This describe about investigation to action criminal village fund corruption at the police station Banjarnegara.

3. Results and Discussion

3.1. Implementation of Investigation Action Criminal Village Fund Corruption at the Banjarnegara Police Resort

The village is government smallest in the area, where government village Now Already is at under under the auspices of the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration. Since the existence of Law Number 6

¹² Kadir Yusrianto and Roy Marthen Moonti, 2018, Corruption Prevention in Village Fund Management, *IUS Journal* , Vol. VI Number 3, June 2023, p. 431

¹³Mukti Fajar ND and Yulianto Achmad, 2013, *Dualism of Normative and Empirical Legal Research* , Pustaka Pelajara, Yogyakarta, p. 47 .

¹⁴M. Djunaidi Ghoni and Fauzan Almansur, 2012, *Qualitative Research Methodology*, Yogyakarta :ar -Ruzz Media, p. 25.

of 2014 concerning Villages, now village become priority in development national. Where in matter This Already proven has disbursement of funds to every villages scattered throughout archipelago. Village funds is a fund sourced from from the APBN allocated for transferred villages through the district / city APBD and used For finance organization governance, implementation development, coaching community and empowerment community. Management finance village must transparent, accountable, participatory and implemented with orderly and disciplined in accordance applicable regulations. However, in practice Lots case village fund corruption.¹⁵

In the Regency Banjarnegara, in 2024 until by 2026 there were 2 cases village fund corruption handled by the Police Banjarnegara. There are several factor reason occurrence action criminal village fund corruption in the Regency Banjarnegara, namely lack of understanding head village and apparatus village about management finance village or source Power low human, management insufficient budget transparent, and low supervision management finance village.¹⁶

Investigation action criminal corruption is authority of the Corruption Eradication Unit Criminal Investigation Unit Police Station Banjarnegara. Initial process investigation action criminal village fund corruption at the police station Banjarnegara after accept report suspicion action criminal village fund corruption is make administration investigation Then do investigation for determine there is or whether or not criminal corruption. next done investigation, if has confirmed existence suspicion action criminal corruption, investigators ask the auditor to count loss finance village. after the auditor is down for check in and out audit result report (lhp) which states existence loss finance. investigator continue stage investigation to stage investigation, then to be continued with filing, delivery file to the public prosecutor and if already stated complete (p21), investigator bestow suspects and items evidence to the prosecutor. stages preparation implementation and reporting at each stage investigations and inquiries based on regulations head criminal investigation department number 1 of 2022 concerning Standard Operational Procedure Investigation and Inquiry Criminal act.¹⁷

For know investigation to action criminal village fund corruption at the police station Banjarnegara, following described case corruption in case No. XXX with suspect RT as following:

¹⁵Mohammad Djasuli, Criminal Acts of Corruption in Village Financial Management, *Article* , Indonesian Accountants Association, East Java Region, <https://www.iaijawatimur.or.id> , accessed May 25, 2026.

¹⁶Results of the interview with AKP Sugeng Tugino, as Head of Criminal Investigation Unit of Banjarnegara Police, May 15, 2026.

¹⁷Ibid.

1) Case

In the year of 2022 Budget, Kaliwinasuh Village Government, District Purwareja Klampok, Regency Banjarnegara allocate budget amounting to IDR 214,540,000 for activity resilience food in the form of procurement of 14 animal cows. Based on decision head village, implementer activity should the Head of Planning, but implementation procurement in a way real taken taken over by the Village Secretary at the same time PPKD Coordinator, RT. After the funds are disbursed amounting to IDR 214,000,000 on June 23, 2022, IDR 208,164,000 was handed over to RT. Instead used for buy cow in accordance plan, the funds part large, namely IDR 200,000,000, is given to his father-in-law, RD, a trader cows, for used as business capital with system for results. In addition, IDR 700,000 was given to Director BUMDes so that it seems as if activity procurement cow implemented through BUMDes, while IDR 7,464,000 is managed in a way private by RT.

For cover deviation said, the report accountability made as if has done purchase of 14 tails cow through Village-Owned Enterprises Independent Prosperity with equipped with purchase note fictitious worth IDR 214,000,000. In April 2023, Rito deposited return IDR 15,500,000 to the village treasury which comes from from for results business cattle and remaining procurement funds. Based on Inspectorate audit results Regency Banjarnegara Number 700.1.2.2/01/ Rhs /2023 dated October 25, 2023, the act the result in loss state finances amounting to Rp192,663,636. The loss the arise consequence abuse authority by Rito as Village Secretary and PPKD Coordinator who manage activity funds, engineer the procurement process as well as accountability shopping for profitable self themselves and the other party others, so that suspected violates Article 2 paragraph (1) and Article 3 jo. Article 18 of the Law Eradication Action Criminal Corruption.

2) Facts

a. Summons

In the investigation process suspicion action criminal corruption deviation Kaliwinasuh Village Budget Year 2022 budget, investigators has do a series summons and examination to various related parties with management activity resilience food. Investigator call party related with letter call and inspection against 20 people consisting from device village treasurer village, head village, implementer activity budget, BPD chairman, director BUMDes, traders cow, companion village, the heads hamlet, and Kaliwinasuh RT Village Secretary, then set as suspect. Summons the done get information and collecting tool evidence to reveal suspicion abuse budget procurement cattle in the endurance program Kaliwinasuh Village food Year 2022 Budget.

b. Arrest

With letter arrest done arrest to RT suspect and made arrest report.

c. Detention

With letter order detention, carried out detention to RT suspect, and made detention report

d. Search

In action criminal corruption misappropriation of village funds Kaliwinasih No done action search.

e. Foreclosure

The confiscation of evidence was carried out with a Confiscation Order, followed by a seizure report. Evidence was seized from several individuals, namely MN, RH, and RT.

3) Information witness

Witnesses being examined in case This as many as 14 people are related with current affairs handled, as following:

a. Witness MR (Village Head)

The witness explained that management Kaliwinasuh Village finances Year The 2022 budget is implemented by PPKD with Village Head as holder power management finance village and RT as Village Secretary as well PPKD Coordinator. In the Village Budget In 2022, IDR 214,540,000 was budgeted for the resilience program. food in the form of procurement of 14 animals cow with RH as implementer activity.

b. Witness MJ (device village)

The witness explained that the resilience program food Year 2022 Budget in the Field Community Empowerment Sub- Sector Agriculture and Livestock budgeted amounting to IDR 214,540,000 for procurement of 14 animals cows, with RH as implementer activity without forming an Activity Implementation Team (TPK). Activity funds disbursed once on June 23, 2022 amounting to IDR 214,000,000 and after cut tax amounting to IDR 5,836,364, cash of IDR 208,164,000 was handed over by the witness as treasurer village to RT as Village Secretary above his request do purchase cow.

c. Witness RH (device village)

The witness explained that based on Village Regulation Kaliwinasuh Number 04 of 2022, budget for resilience program food in the field empowerment public allocated amounting to IDR 214,540,000 for procurement of 14 animals cows. As

implementer activities, witnesses explain that No an Activity Implementation Team (TPK) was formed and funds were disbursed one- time payment of Rp214,000,000 on June 23, 2022. After cut tax, cash Rp208,164,000 was handed over treasurer village to RT as Village Secretary above his request For do purchase cow.

The witness explained that SPP submission is done on RT command though purchase cow Not yet done. The witness also did not know location purchase and the presence of 14 tails cow the Because according to RT purchase done through RD, which is RT 's in-laws. Until inspection done, witness No Once do checking to existence cow the.

More continued, witness confess that report accountability activity made on RT command with using a purchase note cow on behalf of the Director BUMDes which does not in accordance facts. Various document administration, such as survey price, negotiation, inspection goods, hand over received, and minutes of payment, created only For complete the SPJ even though activity the No Once implemented in a way real.

The witness also explained that the resilience program food No Once discussed in Village Development Planning Meeting and listed in Village Work Plan beginning 2022. Activities the inserted by RT after rise Presidential Decree Number 104 of 2021 which requires minimum allocation of 20% of Village Funds for resilience food. The RT also determines procurement of 14 animals cow and ordered witness preparing the RAB. There is no planning written about mechanism purchasing, management, and maintenance cows. In the meeting device village, RT conveys that results sale cow later will used For add Village PA, including For need Village head elections and ropes love device the village that will full task.

The witness confirmed that all over action administration that he does, including submission of SPP and preparation of SPJ, carried out on RT command without coercion and reward certain, because witness trust RT's position as Village Secretary and PPKD Coordinator. In addition to routine honorarium as implementer activities, witnesses No get profit personal from the program.

d. Witness MR (director) Village-Owned Enterprises (BUMDes)

The witness explained that receipt the signed on September 6, 2022 after himself called through WhatsApp message by RT. Signing done solely Because moment That witness take office as Director Village-Owned Enterprises Independent, Prosperous and Feeling reluctant for reject request Village Secretary. The witness confirmed that himself No Once accept profit in form of money or goods from action said and only obey RT request due to feeling uncomfortable nice.

e. PRU Witness (device village)

The witness explained that in the year 2022 Budget on duty as implementer activity Field Countermeasures Disasters, Emergencies, and Urgent Villages. According to witness, mechanism management finance village done through stages planning, submission of a Letter of Request Payment (SPP), verification by the Village Secretary, approval Village Head, disbursement by treasurer, implementation activities, up to compilation report accountability (LPJ). As example in distribution of Village Fund BLT, determination candidate recipient help moreover formerly discussed in meetings involving device village, BPD, RT/RW heads, and element Forkopimca. After activity finished, implementer activity create a verified LPJ Village Secretary and approved Village Head, then handed over to treasurer along with document supporters like invitation, attendance list, sign accept assistance, minutes, and documentation activity.

Related inventory asset village, witness explain that He accept book inventory village from officials before and ever inventory a number of asset village. Book inventory the Then handed over to Village Secretary (RT), at the time inspection by the Inspectorate Regency Banjarnegara around 2020 and beyond now Still is at in control. Regarding procurement cow in the resilience program food, witness No know whether asset the truly entered to in inventory village. However, based on RH statement, procurement cow the has noted in book inventory the village which then handed over to RT, although RH also stated that Actually No Once There is purchase cow in activity the.

f. Witness RD (trader) cow)

Due to problems the currently in inspection police and witnesses No want to involved more far away, witness return all capital of IDR 200,000,000 to RT in full in stages in mid- July 2023 amounting to Rp100,000,000 and at the end of August 2023 amounting to Rp100,000,000. The return done in a way directly at the RT's house without receipt and another witness. The money was returned originate from results sale cow owned by witness. The witness admitted only get profit personal around IDR 500,000 from business mentioned, which is used for fulfil need everyday. In addition, the witness explain that RT is his son-in-law.

g. Witness HR (Chairman of BPD)

The witness explained that in Village Development Planning Meeting compilation Village Budget In 2022, participants in general only listening exposure Village Secretary and approve plans that have been arranged government village. At the time That only delivered the existence of a resilience program food without explanation details about form activities. New witness know from investigator that the program in the form of procurement cows, and according to witness plan the No originate from proposal public but from government village.

As BPD members, witnesses explain that supervision towards resilience programs food No done in a way directly. BPD only get information that the program's cows

maintained by RD, which is known is RT 's in-laws. The witness also assessed program implementation is not in accordance objective resilience food Because No give benefit for public in a way wide.

After appear problem regarding the program, BPD requested clarification to government village. In meetings and gatherings June 26, 2023, RT explained that the resilience fund food amounting to IDR 200,000,000.00 not used for buy cows, but rather handed over in a way cash to RD. RT also conveyed that part remainder budget Still is at in his mastery and some of it used for payment tax. BPD assesses mechanism the No appropriate, but objections submitted only in a way oral.

h. Witness AJ (device village)

The witness explained Once see information Kaliwinasuh Village Budget Year 2022 budget on board information village, however No remember magnitude and details. The witness also regularly attends the village Musrenbang that was attended element government village, BPD, RT/RW, LP3M, sub-district, PKK, and cadres village, with one of the memorable discussion is development embankment in Dukuh Karangpucung. Related to the resilience program food 2022 in the field of farm, witness state No Once follow discussion special about activity mentioned, as well as No know form activities, implementers, and magnitude the budget. Therefore that, knowledge witness about procurement program or management cow in activity resilience food is very limited.

i. Witness SP (device village)

The witness explained Once follow Village Development Planning Meeting around September 2021 for preparation of the 2022 program, however No there is discussion regarding the resilience program food. New witness know the existence of the program after attend meeting device village around February 2023, when The Village Secretary RT conveyed resilience program plan food without explain objectives, mechanisms, and implementation. The witness did not know form activities, implementers, managers, and existence the so -called cow as the object of the program. The witness only know in a way general that program budget of around IDR 200,000,000.00 was used for purchase cows. According to RT's explanation of the program intended as effort rescue asset the village whose results will used for need villages in the future, including 2024 Village Head Election and granting rope love for device village entering the retirement period task

j. Witness SG

The witness explained that as Head of Hamlet 2, himself only collect proposal from RT head for discussed in Village Development Planning Meeting around September 2021. In the deliberation the No Once discussed activity resilience food in the form of procurement cow. New witness know the existence of a resilience

program food at an internal briefing around February 2022 when The RT Village Secretary conveyed existence budget for purchase cow. The witness explained that compilation Village Budget done through stages Village Musrenbang, preparation of RKP, evaluation, and determination with BPD, but himself No know in a way details planning, implementation, and accountability of resilience programs food said. The witness only know in a way general that the program related with procurement cows and new know the name of the activity officially from investigators. In addition, witnesses No know is the program truly implemented, and new get information in September 2023 that the budget around IDR 200,000,000.00 without explanation more carry on about its use.

k. PR Witness

The witness explained that in the process of being drafted RKPDes and APBDes 2022 no Once there is proposal and discussion about activity resilience food in the form of procurement cows, and No Once informed that activity the entered to in Village Work Plan or Village Budget. Around February 2022, witness attend meeting device village led Village Secretary RT, where it was delivered the existence of a resilience program food in the form of procurement cow with budget IDR 214,540,000.00 as well plan utilization the result for need Village head elections and ropes love device the village that will full task. However, RT does not explain mechanism and implementation of the program, and up to moment give information witness No know implementation. The witness also knew RD as trader cows and goats a resident of Kaliwinasuh Village who is parents in law from RT.

l. SD Witness

The witness explained that since around September 2023 maintain three tail cow male property of RD that was handed over in a way gradually. According to witness, cow the is owned by RD personal who works as trader cows, with mark overall around IDR 35,000,000.00. Submission done based on agreement oral with system for results if cow sold and obtained benefits. All cost maintenance and care borne by the witness. Until moment This third cow the Still maintained in condition Healthy

m. Witness SF

The witness explained that no know alleged problem to RT because as Head of Hamlet 5, witness No Once informed and involved in management Kaliwinasuh Village Budget Year 2022 Budget, especially in the Field Community Empowerment Sub- Sector Agriculture and Livestock related activity improvement production livestock (resistance food), both by RT and device village other

n. Witness SM

The witness explained that no own relatedness and involvement in management

Kaliwinasuh Village Budget Year 2022 Budget, especially in the Field Community Empowerment Sub-Sector Agriculture and Livestock related activity improvement production livestock (resistance food), as well as activity others. The witness also did not know alleged problem to Mr. RITO Bin Miarto Mangin because as Head of Hamlet 3, witness No Once informed or involved in management activity both by Mr. RITO and device village other.

4) Information expert

a. Witness AH (Head) field Village Government, Institutions and Planning Participatory)

Based on audit results, actions the result in loss state finances amounting to Rp192,663,636.00. The loss the happen consequence abuse authority by RT as Village Secretary and PPKD Coordinator, through management of funds that is not in accordance provisions, procurement process engineering and accountability, as well as giving profit to the party that owns connection family. Actions the assessed contradictory with principles management state and village finances as arranged in Constitution Number 17 of 2003, Law Number 1 of 2004, Law Number 6 of 2014 concerning Villages, Decree of the Minister of Villages Number 82 of 2022 concerning Guidelines Food Security in Villages, as well as Regulation Regent Banjarnegara about Management Village Finance.

b. FZ (Expert in field Supervision and Auditing)

The witness explained that the audit was conducted based on results investigation Police Station Banjarnegara related suspicion deviation use Kaliwinasuh Village Budget Year 2022 budget on activities resilience food sourced from from Village Funds so that including in room scope state finances. The audit aims count loss state finances through the process of identification, verification, analysis and testing proof in accordance Indonesian Government Internal Audit Standards (SAIPI), with request information from Village Head, Village Secretary, Village Treasurer, Planning Officer, Director BUMDes, BPD Chairperson, and other parties related other.

Based on audit results found that the resilience program food with ceiling budget of IDR 214,540,000.00 was entered to in Village Budget without through discussion in compilation RKPDes and then realized in form procurement cow on proposal Village Secretary, RT. Disbursed funds IDR 214,000,000.00 was handed over and managed by the RT, then IDR 200,000,000.00 was given to his father - in-law, Mr. Ridun, which is trader cows, with patterns that in practice understood as business capital and for results. In its implementation found existence engineering document apparent accountability procurement done through BUMDes, including signing document in a way formalities and record keeping results business that does not in accordance condition actually. After existence investigation, funds amounting to IDR 200,000,000.00 were returned by RD, but Then handed over

return to him by RT.

Audit using various document inspection, regulations village, report accountability, general cash book, accounts newspapers and documents asset village as base calculation state losses with method loss net loss. The audit results concluded existence loss state finances amounting to IDR 192,663,636.00 which arose consequence abuse authority by Mr. Rito as Village Secretary and PPKD coordinator in management of activity funds, engineering of procurement processes and accountability, as well as giving benefit to self themselves and the parties who have connection family. Actions the assessed No in accordance with provision management state finance, state treasury, government village, guidelines resilience food village, and management finance villages that require fund management is carried out in a way transparent, accountable, participatory, orderly, and free from abuse authority and conflict interest.

The witness also explained that Inspectorate Regency Banjarnegara own room scope very extensive supervision covers device regions, sub-districts, villages, urban villages, BLUD, BUMD, and government programs others. Supervision done based on scale priority, request management, complaints society, obligations supervision certain, and mapping risk. Against activity resilience Kaliwinasuh Village food the previously No there is complaint society, demand supervision, as well as indicator risks that cause activity the Not yet become object supervision Inspectorate before case This revealed through the investigation process.

5) Information suspect

Suspect explain that based on the Decree of the Head of Kaliwinasuh Village Number 140/03/2022, implementing activity budget field empowerment public is RH as the Head of Planning. In the year 2022 Budget, Kaliwinasuh Village received Village Funds amounting to IDR 1,072,698,000.00, so that minimum budget of 20% for resilience programs food set amounting to IDR 214,540,000.00 and disbursed amounting to IDR 214,000,000.00 through one -time disbursement based on SPP dated June 23, 2022. Of the total of that, IDR 5,836,364.00 was used payment tax and IDR 208,164,000.00 received by the suspect.

Suspect confess that funds amounting to IDR 200,000,000.00 were handed over in a way gradually to RD, which is parents in law suspect and profession as trader cows, for used as business capital sell buy cow, not implementation of resilience programs food or procurement cow for public recipient benefits. In addition, Rp7,464,000.00 is managed and used by the suspect himself, while IDR 700,000.00 was given to Village-Owned Enterprises Mandiri Sejahtera so that it seems as if activity the implemented by BUMDes and produces profit.

Suspect understand that the resilience program food should used support production and availability beneficial food for public village. However, because existence agreement with Mr. Ridun who promises profit amounting to IDR

15,000,000.00, the funds diverted become business capital personal with system for results. Next, RD handed over IDR 15,000,000.00 to the suspect who then deposited to the village treasury together remaining funds of IDR 500,000.00, while capital remains IDR 200,000,000.00 managed by RD.

The suspect also admitted that report accountability (SPJ) for activities resilience food 2022 made as if has happen procurement cow through Village-Owned Enterprises Independent and Prosperous. All document supporters disbursement and accountability, including receipts, minutes, and documents procurement cow, no in accordance with actual conditions. In the process of compiling it, the suspect ordered RH to make SPJ, help provide Photo cow owned by RD as documentation, as well as request Director Village-Owned Enterprises sign various documents to appear as if procurement carried out by BUMDes.

Suspect confess that the idea of creating a fictitious SPJ the originate from himself with objective display as if has happen procurement cow through BUMDes, even though the actual funds given as business capital to RD with hope village get profit amounting to IDR 15,000,000.00. The suspect also realized that his actions No in accordance with duties and authorities as Village Secretary and PPKD coordinator, who should only do function verification, but in reality involved direct in disbursement, use of funds, and compilation accountability resilience program food 2022.

6) Evidence

Evidence in case This confiscated from a number of related parties with management Kaliwinasuh Village finances. It was confiscated from MJ document account Kaliwinasuh Village Cash newspaper at PT BPR BKK Mandiraja period 2022 to August 2023, including transaction data village fund deposits. From RH confiscated document Report Accountability activity improvement production farm year 2022 budget, as well as various document APBDes, explanation APBDes, changes APBDes, and asset list village 2022–2023. Meanwhile from RT (suspect) confiscated a number of document regulation village, regulations head village, decision head village related management finance village and appointment device village, decision Regent about BPD membership, documents determination administrator BUMDes, as well as report transaction account personal at Bank BRI and Bank BPD Jateng period 2022–2023. All goods proof the in the form of document related administration, finance and banking with management APBDes and finances of Kaliwinasuh Village.

7) Discussion

a. Case analyst

Based on results analysis case, has happen suspicion action criminal corruption in management Kaliwinasuh Village Budget Year 2022 budget on activities resilience

food field farm with ceiling budget amounting to Rp214,540,000.00. The suspect Mr. Rito as Village Secretary and Coordinator of Management Implementation Village Finance (PPKD) is suspected abuse his authority with initiate procurement program insertion cow to in planning budget without through deliberation village changes, then take over implementation activities that are administrative become Planning Head's duties as implementer activity budget.

After budget disbursed amounting to Rp214,000,000.00 in June 2022, funds amounting to Rp208,164,000.00 were handed over to RT. The funds No used in accordance its intended use, but instead IDR 200,000,000.00 is given to RD 's father-in-law, for business trading cow with system for results, IDR 700,000.00 was given to Director BUMDes so that it seems as if activity implemented through BUMDes, and the rest amounting to Rp7,464,000.00 managed in a way personal. For accountable use of the funds, made purchase documents and notes cows that look like happen transaction procurement of 14 animals cow through BUMDes. In April 2023, the RT deposited Rp15,500,000.00 to village cash account originating from from results for profit business cows and remaining activity funds.

Based on Inspectorate audit results Regency Banjarnegara, actions the result in loss state finances amounting to Rp192,663,636.00. With Thus, RT is suspected has abuse position and authority in management finance village, engineering the procurement and accountability process activities, as well as profitable self themselves and other parties so fulfil element action criminal corruption as arranged in Article 2 paragraph (1) and Article 3 in conjunction with Article 18 of the Law Eradication Action Criminal Corruption.

b. Legal analysis

alleged article to suspect is Article 2 paragraph (1) and Article 3 in conjunction with Article 18 of Law Number 31 of 1999 as has changed with Constitution Number 20 of 2001 concerning Eradication Action Criminal Corruption. Based on results investigation, all element chapter the assessed has fulfilled. The element " every person" is attached to RT as Kaliwinasuh Village Secretary and Management Implementation Coordinator Village Finance (PPKD).

The element " in a way " oppose law " and " abuse authority Because position " fulfilled Because suspect take over implementation activity resilience food, order disbursement of funds, receiving and controlling activity funds, using funds not in accordance its intended use, as well as engineer document accountability procurement cow through Village-Owned Enterprises with a note that is not reflect condition Actually.

The element of " enriching" self Alone or other people" and " beneficial self Alone or other people" is also fulfilled because of activity funds amounting to IDR 208,164,000.00 was used with method handed over IDR 200,000,000.00 to his father - in-law, Mr. Ridun, as business capital trading cows, giving IDR 700,000.00

to Director Village-Owned Enterprises For support as if existence implementation activities, as well as manage Rp7,464,000.00 itself. This action contradictory with provision management state and village finances as arranged in Constitution State Finance, Law State Treasury, Village Law, Village Minister Decree regarding Village Food Security and Regulations Regent Banjarnegara about Management Village Finance.

As for the elements "which can harm state finances " is proven based on Inspectorate audit results Regency Banjarnegara Number 700.1.2.2/01/ Rhs /2023 dated October 25, 2023 which states existence loss state finances amounting to Rp192,663,636.00. With thus, the act suspect fulfil element action criminal corruption in the form of abuse authority in management Profitable Village Budget self themselves and other parties as well cause loss state finances

8) Conclusion

Based on results analysis cases and analysis juridical, concluded that in the period from June to December 2022 has been happen suspicion action criminal corruption in management Kaliwinasuh Village Budget Year 2022 budget on activities resilience food field livestock farming carried out by RT as Kaliwinasuh Village Secretary. Actions the result in loss state finances amounting to IDR 192,663,636.00 as Inspectorate audit results Regency Banjarnegara.

Investigator have an opinion that based on tool sufficient evidence, actions suspect has fulfil element action criminal corruption as arranged in Article 2 paragraph (1), Article 3 in conjunction with Article 18 of the Law Number 31 of 1999 as has changed with Constitution Number 20 of 2001 concerning Eradication Action Criminal Corruption. Therefore that, the suspect assessed worthy For submitted to trial Because all over condition formal and material in the investigation process has fulfilled.

Based on description the above case noted that investigation action criminal village fund corruption implemented after existence report from public about existence misappropriation of village funds. Corruption Eradication Unit investigators Banjarnegara Already do a series investigation and inquiry according to SOP regarding suspect.

According to the Head of Criminal Investigation Unit Police Station Banjarnegara investigation process action criminal village fund corruption since the beginning of the investigation process beginning, start from inspection witnesses, collecting evidence including audit request to inspectorate. The results has found tool sufficient evidence. Next done title case from investigation up to investigation and continued determination process suspect. Investigators have also do title case determination suspect in Subdit 3 of the Central Java Regional Police's Special Crimes Unit. With thus determination suspect No only from within the Police Banjarnegara but involving investigator from Subdit 3 of the Central Java Regional

Police's Special Crimes Unit. After agreed together on suspect new set suspect. Determination suspect in action criminal corruption done through case title mechanism with supported by at least 2 devices evidence. Stage furthermore is complete file case Then sent to the Banjarnegara District Attorney's Office (Kejari) until stated complete (P21).¹⁸

That matter has in accordance with provisions of Article 10 of the Regulation of the Chief of Staff Indonesian National Police Number 6 of 2019 concerning Investigation Action Criminal law that states that activity investigation action criminal consists of on: investigation, commencement investigation, efforts force, inspection, determination suspect, filing, submission file case, submission suspects and items evidence, termination investigation. In the example case case carry on to stage prosecution, so that No done termination matter.

In the collection process tool proof action criminal corruption of village funds, obtained from information witness during the inspection process to witnesses. As for the tools proof in the form of goods proof obtained with method foreclosure goods proof in accordance existing mechanisms, tools proof in the form of letter obtained with method delivery letter or application to issuing party letter, then tool proof in the form of information expert obtained with method inspection expert. In doing foreclosure goods evidence, officer moreover formerly show sign identifier, letter order confiscation and letter Permission Foreclosure from the head of the District Court to owner or the controlling party goods evidence that will confiscated. In the case of criminal village fund corruption, tools the most important evidence especially in the realm of investigation is witness statements related events and information from expert calculation loss state finances and the State Financial Report (LHP) Loss state finances. Therefore, auditing state losses is very important because one of them element chapter in action criminal alleged corruption is element loss state ¹⁹finances.

4. Conclusion

Implementation investigation action criminal corruption of village funds at the Banjarnegara Police Resort has been implemented in accordance with provision regulation legislation, especially the Criminal Procedure Code and the Regulation of the Chief of Police Indonesian National Police Number 6 of 2019. Investigation process started from report society, continued with investigation, collection tool evidence, examination witnesses and experts, confiscation goods evidence, until title case determination the suspect who was carried out in a way tiered and involving Regional Police. All stages has supported by at least two tools valid evidence, including information witnesses, letters / documents, statements

¹⁸Results of the interview with AKP Sugeng Tugino, as Head of Criminal Investigation Unit of Banjarnegara Police, May 15, 2026.

¹⁹Results of an interview with Iptu Imam Sanyoto, as an investigator of the Tipitdkor Unit of the Banjarnegara Police Criminal Investigation Unit, May 15, 2026.

experts, and loss audit results state finances which become element important in proof case corruption. Weakness in investigation action criminal village fund corruption moment This that is limitations source Power human, complexity proof, and potential intervention politics. Limitations amount as well as competence investigator causing the investigation process less than optimal, slow, and dependent on other parties reveal complex matter. From the side proof, difficulty main lies in the ability build strong relationship between cash flow, procurement process, and results activities. Differences evaluation between investigators, prosecutors, and judges often happen Because existing evidence Not yet fully capable explain in a way intact series incident action criminal. In addition, intervention politics and influence social the perpetrator can also bother independence investigation, well through pressure direct and no directly, so that hinder collection objective evidence.

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