

Criminological Approaches to State Financial Recovery in Cases of Village Fund Corruption

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Abstrak: *Corruption of village funds has become a serious threat to rural development and community welfare. This crime not only harms state finances, but also undermines public trust in the management of village funds. A criminological approach offers an in-depth perspective for understanding the root causes of the problem, the behavior patterns of perpetrators, and the impact of corruption on society. This study aims to analyze the role of the criminological approach in supporting efforts to recover state finances due to corruption of village funds. The method used is normative legal research, which shows that the criminological approach can help design more effective policies, including strengthening oversight mechanisms, increasing transparency in fund management, and applying sanctions oriented towards the return of state assets. The results of the study emphasize the importance of integrating a criminological approach into criminal law policy to prevent corruption and maximize state financial recovery. Thus, efforts to eradicate village fund corruption are not only repressive but also preventive and oriented towards benefiting society.*

Keywords: *Criminology; State financial recovery; Corruption of village funds*

INTRODUCTION

Corruption of village funds is a form of abuse of authority that directly harms village development and hinders community welfare. Based on data released by the Corruption Eradication Commission (KPK), since the implementation of village funds in 2015 to 2024, there have been more than 900 cases of corruption of village funds handled, with state losses reaching 1.5 trillion rupiah.¹ These crimes often involve village heads or other village officials who misuse budgets for personal gain, such as fictitious procurement, manipulation of financial reports, and embezzlement.² The complexity of these cases reflects the weakness of the supervisory system and the low level of transparency in the management of village funds. A comprehensive analysis, including through a criminological

approach, is essential to understand the factors causing corruption, crime patterns, and the resulting socio-economic impacts, in order to find effective solutions to eradicate corruption and recover state losses.

Corruption of village funds not only causes financial losses to the state, but also undermines public confidence in the government's ability to manage village budgets transparently. According to a 2022 report by Indonesia Corruption Watch (ICW), village funds are one of the biggest sources of corruption in Indonesia, with losses amounting to Rp 233.8 billion.³ This shows the weakness of the oversight mechanism and the lack of transparency in village financial management. In addition to material losses, corruption of village funds also has a significant social impact, such as hampered infrastructure

¹ Kompas. com, "Satu dekade dana desa janji pembangunan yang terkikis korupsi dan birokrasi",

<https://nasional.kompas.com/read/2024/09/04/11243001/satu-dekade-dana-desa-janji-pembangunan-yang-terkikis-korupsi-dan-birokrasi?page=all>,

diakses tanggal 10 Desember 2024

² Desa, Dana. "DINAMIKA PENGELOLAAN DANA DESA DI ERA REVOLUSI INDUSTRI 4.0." (2018). hal. 11

³Data Indonesia, "ICW Korupsi Paling Banyak Terjadi di Desa pada 2022, <https://dataindonesia.id/ekonomi/detail/icw-korupsi-paling-banyak-terjadi-di-desa-pada-2022>, diakses tanggal 10 Desember 2024

development, limited public services, and decreased community participation in empowerment programs due to disappointment with the management of funds that are not in line with their intended purpose. Recovering state losses is an important step to ensure that village funds can be used in accordance with their function, namely to support community development and empowerment. According to data from the Ministry of Villages, Disadvantaged Regions, and Transmigration, of the total village fund budget of Rp 468 trillion since 2015, many cases of corruption involve embezzlement of funds that should have been allocated for strategic programs.⁴ Recovery involves not only the return of corrupted funds, but also reforms to the village fund management system, capacity building for village officials, and community involvement in budget oversight. These measures are essential to restore public trust and ensure that the benefits of village funds are truly felt by the community.

The criminological approach provides a comprehensive analytical framework for identifying the root causes of village fund corruption, including the motivations and behavior patterns of perpetrators. Criminological theories such as rational choice theory highlight that corruption often occurs because perpetrators assess the potential gains to be gained as greater than the risks to be faced.⁵ Meanwhile, social strain theory explains that economic or social pressures, such as the demand to maintain social status or meet needs beyond official income, can trigger such actions. With this analysis, the criminological approach is able to offer more targeted and effective prevention strategies, focusing on addressing the root causes that trigger corruption. Furthermore, the criminological approach allows for analysis of the interaction between social, economic, and institutional factors that create opportunities for corruption. For example, weak village governance, lack of

transparency, and lack of supervision, both internal and external, provide opportunities for perpetrators to misuse funds.⁶ From an institutional perspective, a culture that is permissive towards corruption and a lack of strict enforcement of sanctions further exacerbate the situation. By utilizing this approach, policies can be focused on strengthening oversight mechanisms, improving anti-corruption education, and building a strong legal culture in rural communities. The criminological approach not only helps to understand patterns of corruption, but also provides concrete steps to prevent and reduce the impact of losses. Therefore, further research is needed on how the criminological approach can be used in efforts to eradicate corruption of village funds in order to achieve state financial recovery. Through this approach, not only can state losses be recovered, but public trust in the management of village funds can also be restored.

RESEARCH METHOD

The normative legal research method was used in writing this journal. This research method can also be called doctrinal research.⁷ This study examines the in-depth understanding of the application of criminological approaches in state financial recovery related to cases of village fund corruption. Furthermore, this study also uses a statute approach that examines legislation with various legal bodies, namely primary legal materials, secondary legal materials, and tertiary legal materials. Primary legal materials include Law Number 31 of 1999 concerning Eradication of Corruption Crimes. Secondary legal materials are legal materials that provide additional explanations regarding primary legal materials.

RESULT AND DISCUSSION

A criminological approach to identifying the causal factors and behavioral patterns in the

⁴Aziz, N. L. L. (2016). Otonomi Desa dan Efektivitas Dana Desa (The Village Autonomy and The Effectiveness of Village Funds). *Jurnal Penelitian Politik*, 13(2), 193-211.

⁵ Zaidan, M. Ali, and M. Sh. *Kebijakan Kriminal*. Sinar Grafika (Bumi Aksara), 2021.hal.22

⁶ Setiawan, Irfan. *PENGAWASAN PEMERINTAHAN Dalam Ulasan Teori Dan Praktek*. CV. Rtujuh Media Printing, 2024.hal. 26

⁷ Suyanto, S. H. *Metode Penelitian Hukum Pengantar Penelitian Normatif, Empiris Dan Gabungan*. Unigres Press, 2023. hal.12

crime of corruption of village funds, resulting in financial losses to the state

Criminological theory provides deep insight into the causes and patterns of behavior that encourage village fund corruption. One relevant theory is rational choice theory, which argues that perpetrators of corruption make decisions based on the consideration that the benefits gained outweigh the risks faced.⁸ This is reflected in the numerous cases of village fund corruption committed by village heads or village officials with the belief that they can avoid punishment. According to data from Indonesia Corruption Watch (ICW), in 2022, the village fund sector was recorded as one of the sectors with the highest level of corruption, with state losses due to misuse of village funds reaching Rp 233.8 billion.⁹ In addition, social strain theory explains that social dissatisfaction and economic pressures, such as the need to meet life expectations or maintain social status, often become strong incentives for individuals to engage in criminal acts of corruption. Social control theory is also relevant, whereby weak social and institutional oversight systems, including low levels of external supervision of village fund management, provide opportunities for perpetrators to engage in corrupt practices without fear of legal consequences.¹⁰

In addition to criminological theories, social factors also play a major role in encouraging corruption of village funds. Inequality in wealth distribution and uneven development between villages often create a sense of injustice that makes individuals feel entitled to misuse village funds for personal gain. In some cases, a local culture that is permissive towards corruption or the perception

that "corruption is normal" exacerbates this situation, as if corruption is considered a legitimate practice in village budget management. In addition, low levels of education and legal awareness in villages also facilitate corrupt practices, as the community and village officials do not have a sufficient understanding of the negative impacts of corruption or how to prevent it.

The behavior patterns of perpetrators of village fund corruption generally involve actions such as embezzlement, data manipulation, or the use of budgets for personal gain. Village heads and village officials who have direct access to village budgets often take advantage of their positions to misuse these funds. One method that is often used is to create false financial reports to hide traces of corruption, or to manipulate budget allocations for projects that do not exist or are not in line with the objectives of community empowerment.¹¹ In addition, collaboration between village heads and other parties, such as contractors or private entities, often facilitates corruption, creating networks that protect each other's violations. In some cases, perpetrators use creative tricks to manipulate documents or transactions to make them appear legitimate, even though the funds have been misused.

Corruption of village funds has a very detrimental impact, both financially and socially. The financial losses caused by the misuse of village funds hinder the achievement of development and community empowerment goals, because funds that should be used to build infrastructure and for education and health are instead misappropriated.¹² Socially, corruption also causes a loss of public trust in village governments and officials, which

⁸ Marbun, A. N., & Laracaka, R. (2019). Analisa ekonomi terhadap hukum dalam pemidanaan partai politik melalui pertanggungjawaban korporasi dalam perkara tipikor. *Integritas: Jurnal Antikorupsi*, 5(1), 127-167.

⁹Kompas.com, "ICW Ungkap Jumlah Kasus Korupsi di Desa Paling Tinggi", <https://nasional.kompas.com/read/2024/05/20/16442091/icw-ungkap-jumlah-kasus-korupsi-di-desa-paling-tinggi>, diakses tanggal 10 Desember 2024

¹⁰ Reza Saputra, S. H., et al. *Konsep Dasar Kriminologi*. Cendikia Mulia Mandiri, 2024. hal 34

¹¹ Corputty, P. (2022). Analisis Polarisasi Tindak Pidana Korupsi Dana Desa Di Wilayah Kepulauan. *Jurnal Belo*, 8(1), 85-101.

¹² Syahroni, M. A., Rachma, A. A., Alkansa, A. A., ASE, M. F., & Firdausi, F. A. (2024). PENINGKATAN KESADARAN PEJABAT DESA DALAM TINDAK PIDANA KORUPSI PENGELOLAAN KEUANGAN DESA DI KECAMATAN TANGGULANGIN SIDOARJO. *KARYA: Jurnal Pengabdian Kepada Masyarakat*, 4(2), 170-177.

ultimately reduces community participation in various programs organized by village governments. Deep disappointment with the opaque and inefficient management of village funds makes communities reluctant to participate in empowerment and development programs.

The importance of criminology in preventing corruption of village funds lies in its ability to design more targeted policies, with a focus on improving oversight systems and community empowerment. A criminological approach makes it possible to identify the causes and patterns of behavior underlying corruption, so that the policies implemented can be more targeted. One of the main steps is to provide anti-corruption education to village communities, which aims to build a stronger legal culture and reduce tolerance for corrupt behavior. By increasing the community's understanding of the legal consequences and social impacts of corruption, they will be more vigilant and active in monitoring the management of village funds. In addition, criminology-based policies can include efforts to increase transparency in the allocation and use of funds, as well as strengthening both internal and external monitoring systems to reduce loopholes that allow for abuse. With these measures, it is hoped that the level of corruption will decrease and public trust in the fair and transparent management of village funds will be restored.

The role of the monitoring system and criminal law policies in preventing corruption of village funds

Effective oversight, both internal and external, is crucial to ensure that village funds are used in accordance with their designated purposes. Strengthening internal oversight at the village level is essential to prevent misuse of village funds. Village officials who have direct access to these funds must be trained to manage them in a transparent and accountable manner.¹³ Meanwhile, external oversight conducted by independent institutions such as

the Corruption Eradication Commission (KPK), the Supreme Audit Agency (BPK), and the Indonesian Corruption Watch (ICW) plays an important role in detecting irregularities or criminal acts of corruption that may occur.¹⁴ These institutions serve to monitor the use of village funds objectively and ensure that any misuse is immediately dealt with in accordance with applicable laws.

To create a more efficient monitoring system, the application of information technology is a very important aspect in improving the transparency and accountability of village fund management. With a technology-based system, the community can easily access information related to the use of village funds and monitor the flow of expenditures. In addition, it is very important to strengthen the capacity of village officials in managing village funds so that they can use a more structured and integrated monitoring system. This capacity building not only includes training on technology, but also a deep understanding of the administrative procedures and legal obligations that must be complied with in the management of village funds.

Criminal law policy plays a very important role in deterring perpetrators of village fund corruption. The application of strict sanctions, such as imprisonment or fines, is an effective way to combat corruption by imposing real consequences on perpetrators. Stricter law enforcement is needed to ensure that every case of corruption is dealt with in accordance with applicable law. In addition, good cooperation between legal institutions, such as the Corruption Eradication Commission (KPK), the Attorney General's Office, and the National Police, is essential to ensure that legal proceedings against perpetrators of corruption run smoothly and without obstacles. Data from the KPK shows that although several cases have been successfully uncovered, there are still many cases of village fund corruption that remain undiscovered or are hampered by legal problems and a lack of coordination between

¹³ Anisah, H. N., & Falikhatun, F. (2021). Realitas pengawasan di tubuh pemerintahan desa terhadap korupsi. *Jurnal Akuntansi Multiparadigma*, 12(1), 153-172.

¹⁴ Rini, R., & Damiati, L. (2017). Analisis hasil audit pemerintah dan tingkat korupsi pemerintah provinsi di Indonesia. *Jurnal Akuntansi dan Dinamika Bisnis*, 4 (1), 73-90.

the institutions involved.¹⁵ In addition to strict law enforcement, legal and anti-corruption education at the village level is also very important in efforts to prevent corruption.¹⁶ This education is not only intended for village officials, but also for the wider community, so that they have a better understanding of the legal and social impacts of corruption of village funds. The establishment of a legal culture that does not tolerate corruption is part of a prevention strategy that must begin at the village level. With this education, it is hoped that the community will be more sensitive and involved in monitoring the use of village funds, and will not allow opportunities for corrupt practices. Improving public understanding of the risks and impacts of corruption is expected to foster a stronger legal culture and encourage transparency at the village level. Community involvement in monitoring the use of village funds is essential as a form of active participation in preventing corruption. Communities directly involved in monitoring can serve as an effective social control over the management of village funds. Improving the community's literacy regarding their rights to access information about the use of village funds is an important step in strengthening their participation. With a good understanding of village fund management procedures, the community can more easily detect misuse and report indications of corruption. In addition, they can also provide constructive input to improve village fund management, so that transparency and accountability can be better achieved.

Periodic evaluation of village fund management policies is also essential to identify gaps in the existing monitoring and reporting systems. Criminology-based policy adjustments can help address existing weaknesses by optimizing the prevention of village fund corruption. This evaluation needs to involve various parties, including the

government, law enforcement agencies, and the community. Collaboration between these three parties will ensure the creation of a more transparent and accountable village fund management system.¹⁷ Strengthening communication and coordination between the institutions involved, both at the village and national levels, will facilitate efforts to prevent and combat corruption of village funds, as well as increase public trust in fairer village budget management.

Thus, a criminological approach is important in understanding the causes and patterns of village fund corruption, as well as in designing effective prevention policies. Strengthening oversight, strict law enforcement, and community participation are key to restoring state finances and preventing further losses.

CONCLUSION

A criminological approach to cases of village fund corruption provides a deep understanding of the factors and patterns of behavior that drive this crime. Through criminological analysis, more effective prevention policies can be designed, with a focus on strengthening internal and external oversight and increasing transparency in the management of village funds. Strict law enforcement and coordination between legal institutions are also crucial in ensuring that perpetrators of corruption are punished in accordance with applicable regulations. In addition, anti-corruption education at the village level can help foster a legal culture that does not tolerate corruption. By involving the community in the regular monitoring and evaluation of policies, the state's finances can be restored, while increasing public trust in the management of village funds that is more accountable and transparent.

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¹⁶ Taufik, T., & Nurwahidah, N. (2023). Urgensi Pendidikan Anti Korupsi Bagi Perangkat

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