



Law Enforcement of Corruption in the Misuse of Village Fund Allocations (Study in the Legal Area of the North Lampung Resort Police)

Eddy Rifai^(✉), Maya Shafira, Deni Ahmad, Nurul P. Mahardika, and Afifah Maharani

Law Department, Lampung University, Bandar Lampung, Lampung, Indonesia
{eddy.rifai,maya.shafira,deni.achmad}@fh.unila.ac.id,
nurulpm17@gmail.com, afifahmaharani5@gmail.com

Abstract. This study examines law enforcement against perpetrators of criminal acts of corruption in misappropriation of Village Fund Allocations (ADD) in the jurisdiction of the North Lampung Police. The specific goals to be achieved is to analyze how law enforcement against corruption crimes in misappropriation of ADD in the Legal Area of the North Lampung Police so that justice, benefit and legal certainty can be realized in the future. This study uses a normative and an empirical juridical approach. The results of this study indicate the enforcement of criminal law on corruption crimes in misappropriation of ADD in the early stages was handed over to the North Lampung APIP Inspectorate in order for the perpetrators to return state financial losses within 60 days. If the perpetrator does not return the state's financial losses, law enforcement officers (APH) will enforce criminal law such as preliminary investigations, investigations, prosecutions and examinations before court hearings. The North Lampung APIP Inspectorate has legality in calculating state financial losses for the criminal act of corruption in misappropriation of ADD based on the elucidation of Article 32 of the Corruption Law, Article 6 of the Corruption Eradication Commission Law and the Village Law (UU No. 6/2014).

Keywords: Criminal law enforcement · misappropriation of village funds

1 Introduction

Criminal offence or crime in criminological studies is a humanitarian problem that has existed throughout human civilization [1]. In this case, crime can be defined as an act that violates the provisions of criminal law and in practice is often associated with intention and opportunity. Therefore, crime is very likely to occur anywhere and anytime when there is an opportunity to do so. Thus, when paying attention to development policies in many countries, the majority of them seek to improve the welfare of society to reduce opportunities for crime.

Government policies in developing villages among others, can be done by increasing the village allocation fund (ADD) budget [2]. In accordance with the provisions of Article 72 of Law no. 6 of 2014 concerning Villages (UU Desa), village income comes from the allocation of the State Revenue and Expenditure Budget (APBN) or village

funds, sourced from central funds by making village-based programs effective in an equitable and fair manner. Therefore, the village head as the holder of village financial management authority must be ready to provide reports and accountability. In Implementing Regulation Number 43 of 2014 Law Number 6 of 2014 Concerning Villages (PP No. 43 of 2014), it is emphasized that the village head is required to submit a report on the realization of the Village Revenue and Expenditure Budget (APBDesa) at the end of each fiscal year to the regent/mayor. It means, the village head should provide transparency on the use of the village budget every year to the regent/mayor to monitor the flow of distribution and use of money, in order to prevent abuse of power.

Based on Law Number 17 of 2003 concerning State Finance, Law No. 15 of 2004 concerning Examination of State Financial Management and Responsibility, and Law No. 15 of 2006 concerning BPK, explained which basically states that village funds are part of the state finances, so their use must be audited by the Financial Audit Agency (BPK). However, in practice that has occurred so far, the use of the village budget has never been audited by the BPK due to its use does not come directly from the APBN [3]. This is one of the factors for the lack of supervision over the use of village funds. Besides that, the possibility of being entangled in legal cases often makes village heads reluctant to submit village fund budgets for fear that they will become suspects of corruption if there is an error in reporting and the possibility of village heads asking the BPK to abolish the audit of village funds. Thus, it will indirectly increase the occurrence of budget irregularities and corruption of village funds due to the lack of supervision and control from the Government.

Every year, the criminal act of corruption misappropriating the Village Fund Allocation (ADD) continues to increase in line with the increase in the amount of ADD given [4]. As data released by the Indonesia Corruption Watch (ICW), that in 2021 cases of prosecution of corruption that have occurred in the village fund budget sector have reached 154 cases with a potential state financial loss of IDR 233 billion. This fact certainly represents that corruption cases relating to village funds have been rife and increasingly concerning.

As happened in the jurisdiction of the Lampung Regional Police which oversees 11 police stations, namely the Bandar Lampung Police, South Lampung Police, Central Lampung Police, North Lampung Police, East Lampung Police, Pesawaran Police, Pringsewu Police, Tanggamus Police, West Lampung Police, Tulang Bawang Police and the Mesuji Police, it is known that there are many cases of criminal acts of corruption in village funds that have occurred even with various modus operandi. One of them happened in the jurisdiction of the North Lampung Police, where there was a case of misappropriation of ADD in Gunung Besar Village, Abung Tengah districts, with the modus operandi of purchasing land for market development and diversion of ADD in Way Melan Village, South Kotabumi districts, with the modus operandi of the construction of the boreholes fencing lacking in volume.

With regard to the two cases of ADD abuse that occurred in the two villages mentioned above, it was found that the case did not use the Criminal Procedure Code (KUHP) and Law Number 20 of 2001 concerning Amendments to Law Number 31 of 1999 concerning the Eradication of Criminal Acts of Corruption (UU TIPIKOR) in handling cases such as cases of criminal acts of corruption in general. In this case, the

handling of cases of ADD misappropriation that occurred in those cases was actually carried out by applying a Joint Decree (SKB) between the Chief of Police, the Attorney General and the Ministry of Home Affairs in 2020 first. This is done if the case will be examined first by the Government Internal Supervision Apparatus (APIP) of the Ministry of Home Affairs with the aim of proving whether the violation committed is an administrative or criminal violation. After that, if in the process it is found that the case is a criminal offense, then the process will be continued and followed up by law enforcement officials. The basis for the implementation of the handling process for misappropriation of village funds that occurred in Gunung Besar Village and Way Melan Village is the statement of the Attorney General of St. Burhanudin in a Hearing Meeting (RDP) with Commission III of the Indonesian House of Representatives, on January 17, 2022, which stated that criminal acts of corruption do not need to be processed by law but only by returning state financial losses [5].

Based on the descriptions above, it is necessary to carry out an in-depth analysis of how law enforcement is related to cases of misappropriation of village funds that occurred in Gunung Besar Village and Way Melan Village so that the handling of corruption cases is carried out by involving APIP and how is the legality of APIP in handling criminal acts ADD corruption in Gunung Besar Village and Way Melan Village.

2 Formulation of the Problem

Based on the above background, the problem formulated in this research is how to enforce the law on corruption crimes in misappropriation of ADD and the legality of calculating state financial losses on corruption crimes in misappropriation of ADD.

3 Methodology

This research uses normative juridical and empirical juridical research methods. The normative juridical approach is an approach based on legislation, theories and concepts related to the writing of this research, while the empirical juridical approach is carried out by conducting field research, namely by looking at the facts that exist in practice and regarding implementation.

4 Result and Discussion

A. Law Enforcement of Criminal Law on Corruption Crimes in Misappropriation of Village Fund Allocations

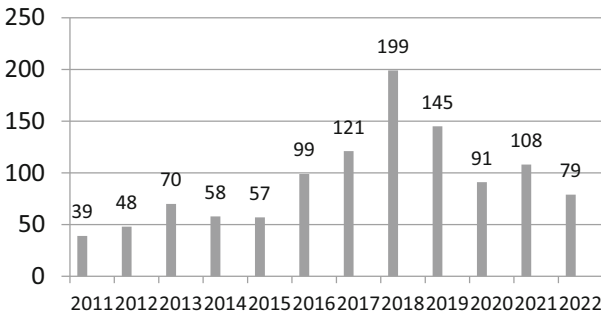
In an effort to prevent and overcome the occurrence of criminal acts, law enforcement is an important component in ensuring the enforcement of the applicable law. In this regard, Jimly Asshiddiqie argues that law enforcement is a process of making efforts to ensure the real enforcement or functioning of legal norms as behavioral guidelines in traffic or legal relations in social and state life. In this case, law enforcement can be interpreted as an effort to implement legal concepts or ideas that are expected to minimize

the occurrence of criminal acts, one of which is corruption committed by power holders (officials).

The term corruption comes from the Latin *corruptio* or *corruptus* which means damage or depravity [8]. In the Great Dictionary of the Indonesian Language, corruption has the meaning of misappropriation or embezzlement (state or company money and so on) for personal or other people’s gain [9]. Meanwhile, according to Robert Klitgaard, corruption is human behavior that deviates from the official duties of a state position due to status or money gains that involve personal (individuals, close family, own groups) or violates the rules of implementation of some personal behavior. From some of the definitions above, In general, corruption can be defined as an unlawful act committed by an official and is related to his position which has an impact in the form of losses that can be viewed from the side of the country’s economy. In addition, corruption is classified as a type of crime that can pose a serious threat to sustainable development and upholding the rule of law. Even the United Nations Convention Against Corruption (UNCAC) 2003 or the United Nations (UN) Convention against Corruption states that corruption can pose a threat to the stability and security of societies; undermining the institutions and values of democracy; undermining ethical values and justice; jeopardizing sustainable development and the rule of law; and threaten political stability [10]. Therefore, corruption is one of the main focuses of the Government to prevent and overcome the abuse of power by authorized officials, both at the central and regional levels (Fig. 1).

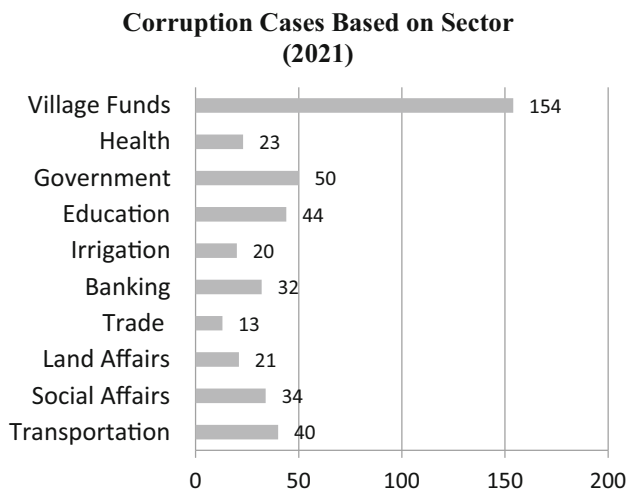
Based on the data released by the Corruption Eradication Commission mentioned above, from 2011 to January 2022 there were 1,114 corruption cases involving officials both at the central and regional levels [11]. From the magnitude of these corruption cases, the increase and decrease in corruption cases every year cannot be predicted, so there is great potential for an increase from the number of cases that have occurred before, including corruption cases related to ADD fraud by village officials (Fig. 2).

The Number of Criminal Acts of Corruption in Indonesia (2011-2022)



^a. Source: Corruption Eradication Commission

Fig. 1. The Number of Criminal Acts of Corruption in Indonesia (2011–2022).



^b Source: Indonesia Corruption Watch (ICW)

Fig. 2. Corruption Cases Based on Sector (2021).

If reviewing cases of the act of corruption by law enforcement officials as shown in the graph above, it can be seen that the highest corruption cases occurred in the ADD sector, reaching 154 cases [12]. With the high number of corruption cases related to ADD, ICW further explained that these cases have the potential to cause losses of IDR 233 billion. Reflecting on these facts, corruption cases related to ADD have become an open secret that cannot be denied. There is an intention of opportunity and often opens space for village officials to carry out various ways to meet personal and group needs through the power they have. Like the ADD corruption case that occurred in the North Lampung Police area in 2018.

In 2018, there were 2 (two) corruption cases involving ADD abuse that had occurred in the area, to be precise in Way Melan Village, South Kotabumi Districts and Gunung Besar Village, Abung Tengah Districts.

The criminal act of corruption in the Village Fund (DD) and Village Fund Allocation (ADD) in Way Melan Village, South Kotabumi District, North Lampung Regency for the 2018 fiscal year: In 2018, Way Melan Village, South Kotabumi District, submitted a Village Fund (DD) and Village Fund Allocation (ADD) which were recorded through the Village Income and Expenditure Budget Draft (RAPBDES) with the amount of funds proposed for the use of the Village Fund budget of IDR 727.246.937. (Seven hundred twenty seven million two hundred forty six thousand nine hundred thirty seven rupiah) and ADD IDR 343.000.269. (Three hundred forty-three million two hundred sixty nine rupiah). However, in 2018 the Village Fund only realized the first stage of 20% of the budget ceiling of IDR 145.449.387. (One hundred forty five million four hundred forty nine thousand three hundred eighty seven rupiah), while for stage II and stage III, it was not realized due to the use of stage (I) 20% village funds was not in accordance with progress and there was no accountability report so that stage II and stage III village funds

were disbursed in March 2019. For ADD in Way Melan village, District South Kotabumi, North Lampung Regency in 2018 was not realized because the North Lampung Regency government was in a state of budget deficit so that it was disbursed in 2019 amounting to IDR. 200.000.000. (Two hundred million rupiah) and the remaining IDR 143.000.269. (One hundred forty three million two hundred and sixty nine rupiah) disbursed in 2020. The ADD for Way Melan village, South Kotabumi District, North Lampung Regency in 2018 was not realized because the North Lampung Regency government was in a state of budget deficit so that it was disbursed in 2019 amounting to IDR 200.000.000. (Two hundred million rupiah) and the remaining IDR 143.000.269. (One hundred forty three million two hundred and sixty nine rupiah) disbursed in 2020. The ADD for Way Melan village, South Kotabumi District, North Lampung Regency in 2018 was not realized because the North Lampung Regency government was in a state of budget deficit so that it was disbursed in 2019 amounting to IDR 200.000.000. (Two hundred million rupiah) and the remaining IDR 143.000.269. (One hundred forty three million two hundred and sixty nine rupiah) disbursed in 2020.

In 2018 the Head of Way Melan Village, South Kotabumi District, North Lampung Regency, which was held by Br. RK, right on October 18, 2019, he resigned from his position as the head of Way Melan Village, South Kotabumi District, North Lampung Regency because he had used Phase I (20%) Village funds of IDR 145.449.387 (one hundred forty five million four hundred forty nine thousand three hundred and eighty seven rupiah) which was managed directly by him for the drill well fence construction program. And a retaining embankment (TPT) but there is no accountability report for the use of these funds. Where the 2018 Village Fund (DD) is only 20% and the remaining 2018 FY Village Fund (DD) budget that can be disbursed in 2019 is IDR 581.797.550. (Five hundred eighty-one million seven hundred ninety-seven thousand five hundred fifty rupiah.)

In this regard, based on the results of the State Loss Calculation Audit from the Inspectorate of North Lampung Regency Number: 700 337-05/13-LU/LHA-PKKN/2021 dated 18 June 2021, it is known that there has been an irregularity which has resulted in a State Loss of IDR 174 .890.203. (one hundred seventy four million eight hundred and ninety thousand two hundred and three rupiah). Where were the funds that should have been used for the program to construct borehole fences and retaining embankments (TPT) instead diverted to personal interests by Mr. RK as Head of Way Melan Village at that time. The losses arising from these irregularities are in the form of inappropriate volumes in the manufacture of borehole fencing with a volume deficiency value of IDR 8.241. 000 (eight million two hundred forty-one thousand rupiah) and the Land Retaining Talut (TPT) of IDR 11.329.000 (eleven million three hundred twenty-nine thousand rupiah), so that the total lack of volume in the use of the Way Melan Village Fund, South Kotabumi District, Lampung Regency North reached IDR 19.570.000. (Nineteen million five hundred seventy thousand rupiah) caused by the misappropriation of DD by Br. RK.

If looking at the results of an examination of the use of DD allocations for the 2018 fiscal year, it is known that the DD for the 2018 fiscal year which can be disbursed in 2019 is IDR 200.000.000 (two hundred million rupiahs) which is then used to pay salaries for village officials of IDR.121.800.000 (one hundred twenty-one million eight hundred

thousand rupiah), so that ADD of IDR 79.200.000 (seventy-nine million two hundred thousand rupiah) cannot be accounted for. This is what then led to the occurrence of Corruption Crimes which caused State Losses of IDR 174.890.203. (One hundred and seventy-four million eight hundred and ninety thousand two hundred and three rupiah) based on the North Lampung Regency Inspectorate Audit Number: 700/ 337-05/13-LU/LHA-PKKN/2021 dated 18 June 2021 [13].

Corruption crime of Village Fund (DD) and Village Fund Allocation (ADD) of Gunung Besar Village, Abung Tengah District, North Lampung Regency, for the 2018 fiscal year: In the 2018 fiscal year, Gunung Besar Village, Abung Tengah District, North Lampung Regency received a budget of IDR 1.467.603.378 (one billion four hundred sixty seven million six hundred thirty thousand three hundred seventy eight rupiah) with details of Village Fund (DD) of IDR 749.206.555 (seven hundred forty nine million two hundred six thousand five hundred fifty five rupiah), ADD of IDR 406.868.446 (four hundred six million eight hundred sixty eight thousand four hundred and forty six rupiah), ADD allocation for the 2017 fiscal year of IDR 305.528.377 (three hundred five million five hundred twenty eight thousand three hundred seventy seven rupiah) and Provincial Financial Assistance with a budget of IDR 6.000.000 (six million rupiah).

Based on the budget obtained by Gunung Besar Village as described above, it is used with details, namely, first, for the realization of the 2018 F.Y DD of IDR 749.206.555. (Seven hundred and forty-nine million two hundred six thousand five hundred and fifty five rupiah) was 100% realized in 2018 and was used for village development including the construction of 1 unit of Integrated Healthcare Center (posyandu) building, construction of 1 unit of boreholes, construction of 6 units of street lamps, construction of closed culvert type 60, construction of 1 MCK unit, construction of 4 units of market stalls, construction of 2 units of guard posts/counters, cleaning of market bodies and purchase of market land/soil. Second, the 2018 ADD F.Y amounting to IDR 406.868.446 (four hundred six million eight hundred sixty eight thousand four hundred forty six rupiah) which has been realized in 2019 (less channel) is used to pay for activities in the field of village administration.

With regard to the realization of the Gunung Besar Village budget above, in 2018, the Gunung Besar Village Government also had time to buy and sell a piece of land with Mr. AM. Where the Gunung Besar Village Government purchased a plot of land with an area of 16,276 m² (eighteen thousand two hundred seventy-six square meters) in accordance with the Certificate of Ownership Number: 01098 dated November 23, 2017 on behalf of IFR owned by Mr. AM for IDR 300.000.000 (three hundred million rupiah) for the construction of a village market. In this case, Mr. AM has received a down payment of IDR 100.000.000 (one hundred million rupiah) on August 30, 2018. While the rest will be repaid after the disbursement of the next stage of the Village Fund (DD).

Two months after Mr. AM received a down payment from the Gunung Terang Village Government, in October 2018, Mr. AM was summoned to the house of the Head of the Village Consultative Body (BPD), namely Mr. JBP with the aim of signing a receipt for the settlement of the purchase of village market land, but previously the Head of Gunung Terang Village, Mr. PR explained that at that time Mr. AM was asked to sign a payment receipt for the purchase of the market land but did not receive the payment

due on the grounds that the payment receipt would be used by Mr. PR for the second phase of ADD disbursement and the disbursed money as described above will be used by Mr. PR for village market development first since money for market construction is not yet available. In addition, Mr. PR also promised that the payment for the land purchase would be paid no later than December 2018, to be precise after the disbursement of the second and third phases of the Village Fund (DD). The Village Head (PR) did not pay for the village market land purchase so Mr. AM asked the Village Head regarding this issues, then in December 2018 a meeting was held at Mr. JBP and an agreement was reached after which a loan agreement was drawn up between Mr. AM and Mr. PR which contains:

- PR borrowed IDR 200.000.000 (two hundred million rupiah) for the first stage and IDR 80.000.000 (eighty million rupiah) for the second stage to be used for the construction of the Gunung Besar Village Market.
- PR will carry out the development of the Gunung Besar village market in accordance with the development activity plans that have been prepared.
- PR promised to repay the loan by December 31, 2020.
- If PR does not return the loan according to the agreed schedule, then he is willing to be prosecuted.
- The agreement letter was signed on a stamp duty of IDR 6.000. (six thousand) and signed by witnesses. JBP, SA, AWT, M, ES and OA.

After making the agreement as explained above, on December 31, 2020, it was discovered that Mr. PR has not paid off the payment for the village market land purchase that was previously promised. Therefore, to follow up on the attitude of Mr. PR, Mr. AM held a meeting with Mr. PR at his residence. In the meeting, Mr. PR promised to pay off after he got a loan from the bank within a period of one month, so that at the end of January 2021, Mr. PR made payment for the village market land, but this time the payment was made by Mr. PR by handing over a plot of land covering an area of 16.000 m² (sixteen thousand square meters) along with a Certificate of Ownership Number: 01006 dated November 15, 2017 in the name of ZZ which is located in Hamlet 06 Bungkuk, Gunung Besar Village, Abung Tengah District for IDR 150.000.000 (one hundred and fifty million thousand rupiah) and agreed by Mr. AM.

After an agreement was reached between Mr. PR and Mr. AM, then the chairman of the BPD, namely Mr. JBP handed over the certificate for the plot of land to Mr. AM, along with a certificate of sale and purchase of land that has been signed by each party and other witnesses. Nevertheless, the payment made by Mr. This homework has not been able to pay off the payment for the purchase of a plot of land that was originally used for the construction of a village market to Mr. AM. This has indirectly caused the Gunung Besar Village Government has not been able to record the land owned by Mr. AM as a village asset since the land sale and purchase agreement has not been made and the evidence of ownership in the form of a certificate of ownership is still with Mr. AM as seller.

In connection with the explanation above, based on the Audit Report (LHA) for calculating state financial losses carried out by the North Lampung Inspectorate APIP on September 29, 2021, it was found that there was a state financial loss of IDR 280.000.000

(two hundred and eighty million thousand rupiah) on purchase of land for the construction of the Gunung Besar Village market, Abung Tengah District, North Lampung Regency. The loss occurred due to the money used to pay for the land came from the Village Fund (DD) for the 2018 fiscal year [14].

Criminal law enforcement in the 2 (two) cases above, according to police investigator Edi Candra at first, the police handed over the handling of the case to the Inspectorate of North Lampung Regency/APIP to be resolved administratively and the recovery of state financial losses by the perpetrators in accordance with statutory provisions, which is given a period of 60 days. However, after the 60 days had passed, it turned out that Mr. RK and Mr. PR did not return state financial losses arising from the sale and purchase of a plot of land that had previously been agreed upon. Therefore, the case proceeded to the process of preliminary investigation and investigation. This was done because of in the case that dragged Mr. PR and Mr. AM, it found the act against the law or abuse of authority due to position as stipulated under Village Law (UU No. 6 of 2014) and a state financial loss of IDR 174.890.203 (one hundred seventy-four million eight hundred ninety thousand two hundred and three rupiah) based on the results of the North Lampung Regency Inspectorate Audit Number: 700/337-05/13-LU/LHA-PKKN/2021 date June 18, 2021, in RK case. While in the PR case, based on the Audit Results Report (LHA) Calculation of State Financial Losses on September 29, 2023 conducted by the North Lampung APIP Inspectorate, it found a State Financial Loss of IDR 280.000.000 (two hundred and eighty million rupiah) [15].

Based on the case above, the authors are interested in conducting interviews with practitioners and academics according to the relevant fields of expertise in order to obtain data that can support the facts as described previously. From the results of interviews which we conducted with an investigator, according to the cases that occurred in Waya Melan Village and Gunung Besar Village, it had fulfilled the elements of corruption in Articles 2 and 3 in conjunction with Article 18 of the Anti-Corruption Law. This is based on the discovery of 2 (two) pieces of evidence that strengthen the suspicion of corruption, so that investigators determine Mr. RK and Mr. PR became a suspect and transferred his second case to the Kotabumi District Attorney.

Besides the investigators, through an interview we conducted with the Public Prosecutor, Gegana Wisnu stated that in the process of accepting the delegation of cases of corruption crimes in misappropriation of ADD, as in the case above, it must go through two stages, namely stage I and stage II. Stage I is referred to as the pre-prosecution process, where the prosecutor at the pre-prosecution will examine and study the case files both in terms of formal and material completeness. If in the process there are still deficiencies, the Prosecutor will return the case file to the investigator accompanied by instructions (P19). However, if the results of the examination of the case files are complete, then the process will proceed to stage II in the form of submission of case files and suspects (P21) [16]. Besides that, he also said that because the 2 (two) cases above had fulfilled the elements of the crime of Article 2 or Article 3 in conjunction with Article 18 of the Corruption Law (UU TIPIKOR) and there were 2 (two) pieces of evidence, the case was declared complete (P21) and continued with making the indictment to be transferred to the Tanjungkarang Corruption Court. Furthermore, these cases were tried

and the perpetrators were sentenced to imprisonment and fines as well as payment of state financial compensation in the amount of the corruption.

Based on the descriptions above, it can be analyzed that criminal law enforcement of corruption crimes in misappropriation of ADD that occurred in the villages of Way Melan and Gunung Besar at the initial stage was handed over to the APIP Inspectorate of North Lampung, which in this case aims to make the perpetrators return state financial losses with a long term 60 days time. If in practice the perpetrator does not return state financial losses, then law enforcement officials can enforce criminal law in the form of preliminary investigations, investigations, prosecutions and examinations before court hearings.

B. Legality of Calculation of State Financial Losses for Corruption Crimes of Misappropriation of Village Fund Allocations

In connection with the intervention of the North Lampung Inspectorate APIP in calculating state financial losses, based on the information we found on the handling of corruption cases in Way Melan Village and Gunung Besar Village, it is known that APIP's legality has been questioned by various parties. This is questionable because the institutions that have the authority are the BPK and the Financial and Development Supervisory Agency (BPKP). However, in SEMA 4 of 2016 it is stated that "The agency authorized to state whether there is a loss of state finances is the State Audit Board which has constitutional authority, while other agencies such as the Financial and Development Supervisory Agency/Inspectorate/Regional Apparatus Work Unit are still authorized to conduct inspections and state financial management audit.

In line with the explanation above, according to the results of our interview with the advocate respondent, Ahmad Handoko, the fact that so far has happened, public prosecutors often use the results of calculating state financial losses from two institutions to prove the elements of state financial losses in corruption cases, namely the BPK and BPKP [17]. However, there is also a calculation of state financial losses carried out by APIP which according to him the legality of this calculation is questionable, because it is not in accordance with SEMA No. 4 of 2016. However, according to another respondent, namely Baharudin Naim, citing the opinion of the former chairman of the Supreme Court, M. Hatta Ali, stated that the formulation of SEMA No. 4 of 2016 is not forever binding on judges. This means that anyone who examines state losses, be it the BPK or BPKP, or the Inspectorate, does not have to be followed by a judge. Likewise with experts, if there are experts who are of the opinion that there is no loss to the state, then the judge is also not obliged to follow suit. According to him, judges can have their own opinion, although in principle the formulation of the results of the plenary chamber contained in the SEMA is binding on the judges. Furthermore, he also said that "SEMA is not forever binding on the judges, it does not have to be exactly the same (as in the SEMA formula), but can be seen first in every case that occurs (casuistic)" [18].

In addition to the opinions of practitioners, based on academic respondents, Prof. Dr. Nikmah Rosidah, SH, MH also argues that in the explanation of Article 32 of the Anti-Corruption Law which states that "what is meant by "actually there has been a state financial loss" is a state loss whose amount can be calculated based on the findings of the authorized agency or appointed public accountant." [19]. If we look further into

the respondent's opinion, Article 6 of the KPK Law basically states that the authorized agencies are the BPK, BPKP and the Inspectorate from the center to the regions. Even the authority can also be exercised by public accountants. Therefore, it can be said that the legality of calculating state financial losses by the APIP Inspectorate of North Lampung has legality which in this case is stated in the law, especially the funds calculated by the APIP Inspectorate of North Lampung based on the provisions under the Village Law (UU No. 6 of 2014), are funds contained in the Village APB, not the APBN or APBD.

Based on the description above, it is known that the APIP Inspectorate of North Lampung has the legality to calculate state financial losses in corruption cases which in this case are regulated in Article 32 of the Corruption Law (UU TIPIKOR), Article 6 of the KPK Law and the Village Law. Thus, the calculation of state financial losses due to ADD misappropriation in Way Melan Village and Gunung Besar Village carried out by the APIP Inspectorate of North Lampung has been carried out with appropriate procedures in accordance with the mandate and provisions stipulated in the law.

5 Closing

After reviewing the entirety and the results of the discussion above, it can be concluded that the enforcement of the criminal law enforcement of the corruption crime of ADD fraud that occurred in Way Melan Village and Gunung Besar Village was carried out through 2 (two) stages. In the first stage, the case was submitted to the North Lampung Inspectorate APIP with the aim that the perpetrators could return state financial losses within 60 days. However, if the perpetrator does not return the state's financial losses, then the case will proceed to the second stage, namely the enforcement of criminal law in the form of investigations, investigations, prosecutions and examinations before court hearings conducted by law enforcement officials.

Then, regarding the legality of APIP in calculating state financial losses in Way Melan Village and Gunung Besar Village above, it has been expressly and clearly regulated in Article 32 of the TIPIKOR Law, Article 6 of the KPK Law and the Village Law. Even though in several cases of criminal acts of corruption this authority was exercised by the BPK and BPKP, APIP has valid legality and its legality should be recognized as an institution that also has the authority to calculate state financial losses in cases of criminal acts of corruption.

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