



Law enforcement against abuse of authority in financial or fund management village by village head in Aceh Jaya district

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Abstract

This study aims to analyze the Abuse of Authority in Financial Management or Gampong Funds by the Village Head in Aceh Jaya District. This study applies a normative juridical method using primary, secondary and tertiary data, collects data through literature, namely laws, books, journals, papers and other related writings, the data is analyzed using a qualitative approach. Abuse of authority is considered the same as being against the law, as we know that the element against the law is its "genus", while the element of abuse of authority is its "species". "abuse of authority" subject of the offense is a civil servant or public official, different from the element "against the law" the subject of the offense is everyone.

Keywords: misuse, fundsvillage, village head

Introduction

Abuse of authority is the use of authority by Government Agencies and/or Officials in making decisions and/or actions in government administration which is carried out by exceeding authority, mixing authority, and/or acting arbitrarily as referred to in Article 17 and Article 18 of the Law. Number 30 of 2014 concerning Government Administration.

Abuse of authority is considered the same as being against the law, as we know that the element against the law is its "genus", while the element of abuse of authority is its "species". "abuse of authority" subject of the offense is a civil servant or public official, different from the element "against the law" subject of the offense of each person.

The Village Fund is funded from the Village Revenue and Expenditure Budget (APB Desa), central government assistance, and regional government assistance.

Misuse of the authority of the Village kechik in managing the allocation of Village funds which is classified as a criminal act of corruption, namely if the act is proven to meet the elements of a criminal act as regulated in Article 2 Paragraph (1) of Law Number 20 of 2001 concerning amendments to Law Number 31 1999 concerning the Eradication of Corruption Crimes Jo. Article 64 Paragraph (1) of the Criminal Code.

One of the important aspects in implementing village funds is the distribution of village funds from the APBN to the village government. Although village funds are the right of the village government, in practice the distribution of village funds still involves the roles and functions of district/city governments in accordance with their authority. According to Law Number 6 of 2014 it mandates the government to allocate village funds. The Village Fund is budgeted annually in the APBN which is given to each village as a source of Village income.

According to M. Manullang, supervision is a process to implement what work has been carried out, evaluate it, and if necessary correct it with the intention that the implementation of the work is in accordance with the original plan. What happened in the field from cases of abuse that occurred in the management of Village funds, there were several modes that were carried out, among others, making a Budget Draft above the market price and then paying it.

In Qanun No. 4 of 2018 Article 160 (1) The Regency Government allocates annually the Village Fund Allocation Budget in the Regency Revenue and Expenditure Budget. (2) Gampong Fund Allocation as referred to in paragraph (1) shall be allocated at least 10% (ten percent) of the balancing fund received by the Regency in the Regency Revenue and Expenditure Budget after deducting the special allocation fund.

The regulation of local government has gone through a long history of legislation. To date, no less than 7 laws (UU) have replaced each other, namely: Law Number 1 of 1945 concerning Regulations Regarding the Position of Regional National Committees, Basic Law Number 22 of 1948 concerning Regional Government, Law No. Number 1 of 1957 concerning Principles of Regional Government, Law Number 18 of 1965 concerning Principles of Regional Government, Law Number 5 of 1974 concerning Principles of Regional Government, Law Number 22 of 1999 concerning Regional Government, and Law Number 32 of 2004 concerning Regional Government.

Research methods

The method is something that needs to be considered in conducting research, so that writing becomes systematic based on the research method. The research used is juridical normative and juridical empirical. Normative juridical research is legal research that puts the law as a building system of norms. The system of norms in question is about principles, norms, rules of laws and regulations, agreements and doctrines (teachings). This research was conducted on secondary data such as legislation, scientific journals, legal books related to the law of cooperation and agency agreements. While empirical juridical research is research that has an object of study on community behavior. The behavior of the people studied is the behavior that arises as a result of interacting with the existing norm system. This interaction appears as a form of public reaction to the implementation of a positive legal provision and can also be seen from community behavior as a form of action in influencing the formation of a positive legal provision. The approach used in this study is an empirical juridical approach, empirical law research is positive legal research regarding the behavior of community members in community life relationships. With the use of this method, it aims to provide legal certainty to the behavior of misuse of Village Funds in the Aceh region itself. In every research, of course, a method is needed that will become a technique in writing and collecting data that becomes the research material. This must also be considered with the title that is the writing material, it cannot be avoided also that there is a need for the use of secondary data, namely documents, legislation, theories and concepts needed in this paper in order to become a perfect writing with the data obtained both primary data enhanced with secondary data, the results of this research will be seen well and clearly. To obtain the data and research materials, then the data will be obtained by conducting field research (field research) through interviews with respondents and library research (library research), namely research that examines various literatures and legislation. The research materials include primary legal materials and secondary legal materials. Primary data is data obtained mainly from the results of empirical research, namely data obtained through field research (field research) through interviews with respondents. Secondary data is data obtained from the results of a study through a literature study or a study of various literatures or library materials related to research problems or materials which are often referred to as legal materials. Primary data and secondary data obtained in this study will be analyzed in a prescriptive and descriptive qualitative manner, namely general data about legal conceptions in the form of legal principles, postulates and teachings (doctrine) and expert opinions, including public opinion which is compiled systematically. as an array of facts. This research analysis method uses deductive logic for normative juridical research and inductive logic for empirical juridical research. Deductive logic is a way of thinking that starts from the understanding that something that applies to the whole event or group/type, applies to each element in the event of the group/type.

Research Results and Discussion

The process of managing funds that is not carried out according to the rules has "led" many elements of the village apparatus into suspects, even prisoners. The main reason was that village funds were not used according to regulations, some of which were even misappropriated and some were taken away. Another problem is that the management of village funds has stalled because the money used cannot be used.

Forms of Misuse of Village Funds Perpetrated by Village Officials

The process of managing funds that is not carried out according to the rules has "led" many elements of the village apparatus into suspects, even prisoners. The main reason was that village funds were not used according to regulations, some of which were even misappropriated and some were taken away. Another problem is that the management of village funds has stalled because the money used cannot be used properly accounted for, so that many stages of disbursement of funds are jammed. The latest case regarding the village fund case is that the Nagan Raya Resort Police (Polres) has named the Bumi Sari Village Head, Beutong District and the former acting Village Head of the village as suspects in a criminal case of village fund corruption. Both are alleged to have harmed the state finances of more than Rp. 120 million in the case of a project using village funds which turned out to be fictitious. The fund was initially more than IDR 306 million in 2015. The case has been transferred to the Nagan Raya District Attorney for follow-up. There are five points prone to corruption in the village fund management process, namely from the planning process, accountability process, monitoring and evaluation, implementation, and procurement of goods and services in terms of distribution and management of village funds. The mode of corruption among others, drafting a cost budget above the market price, being responsible for the financing of physical buildings with village funds even though the project was sourced from other sources. There are also those who temporarily borrow village funds for personal interests but are not returned, then the collection or withholding of village funds by sub-district or district officials.

In Article 79 paragraphs (4) and (5) of the Village Law, it is stated that village regulations concerning the Village RRPJM and Village RKP are the only planning documents in the village and are guidelines in the preparation of the Village Budget. Villages design programs/activities to fulfill citizens' rights along with their budgets, which are then set forth in policies in the form of Village RPJM, Village RKP and Village Budgets. If the village fulfills its development responsibilities, the village will immediately play an important role in fulfilling the rights of citizens to basic services and reducing poverty. The granting of all village authorities, followed by the transfer of resources/funds based on the money follow function principle. But on the other side, the increase in resources/funds managed by the village increases the risk of irregularities in the use of funds.

There are various forms of corruption. Some are through embezzlement, budget abuse, abuse of authority, illegal levies, mark ups, fictitious reports, budget cuts to bribes. ICW itself has mapped five points that are considered prone to corrupt practices. "First, in the planning process. Second, in the accountability process, monitoring and evaluation process, implementation process, and the process of procuring goods and services. ICW has also mapped out the modes of corruption in village funds that have been successfully monitored. These modes include drafting an above-priced budget. market and temporarily borrowed village funds for personal use but were not returned There were village fund levies, fictitious travel agencies, payment overstatements, trimming the public budget, and trimming the public budget to be allocated to the interests of village officials. There are four factors that cause corruption. These factors are the lack of community involvement in the planning and monitoring process, the limited competence of village heads and village officials, not optimal village institutions, to the fact that political costs are high due to the competitive arena of village head elections. "Community access to information on managing village funds and being actively involved is limited. Whereas in Article 68 of the Village Law, the rights and obligations of village communities have been regulated to gain access and be involved in village development," said Almas. village officials are very influential also on the smooth management.

Village finances are managed based on good governance practices. The principles of village financial management as stated in Permendagri Number 113 of 2014 are transparent, accountable, participatory and carried out in an orderly and budgetary discipline.

Conclusion

Based on the results of the research and discussion above, the authors conclude as follows:

1. The management of village funds is based on Law Number 6 of 2014 concerning Villages, Article 1 number 10, Article 71 Paragraph (2). PP No. 47 of 2015 concerning amendments to PP No. 43 of 2014 concerning implementing regulations of Law No. 6 of 2014 concerning villages, Article 1 paragraph (8) and Article 1 paragraph (9). Village finances regulated in the Village Law and other regulations have not clearly regulated those relating to the standard of receipts for purchasing goods and services for the Village.
2. Supervision in the use of village fund allocations by the district government, supervision of village fund allocations can be carried out in a sustainable manner by continuously providing assistance by assistants provided by the Ministry of Villages, so that village funds managed by the village are not misused and misused, so that village development can be achieved and appropriate.
3. The form of misuse of village funds carried out by village officials according to the Village Law, namely acts of abuse of village finances such as misuse of Village Fund Allocations is an act that is prohibited from being carried out by village officials. If it is done, then the person concerned will be subject to administrative sanctions in the form of an oral warning and/or a written warning.

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