

Misuse of Village Treasury Land Revenue by Village Officials: A Juridical Analysis of Its Qualification as a Corruption Crime in the Perspective of Criminal Law and Village Asset Governance

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Abstract. This study examines the juridical qualification of the misuse of village treasury land revenue by village officials within the framework of Indonesian criminal law and the governance of village assets. The research is motivated by empirical evidence from two villages—Plampaan and Madupat in Camplong District, Sampang Regency—where no recorded revenue from village treasury land was reported between 2016 and 2019. This prolonged absence of income raises serious concerns over possible administrative negligence, deliberate mismanagement, or intentional misappropriation of state assets at the village level. Such circumstances necessitate a critical legal evaluation to determine whether these acts constitute corruption under prevailing laws. Adopting a normative juridical research method, supported by conceptual and case-based approaches, the study analyzes relevant statutory provisions, doctrinal interpretations, and practical enforcement challenges. The juridical assessment focuses on the legal elements of corruption, particularly the abuse of authority, unlawful enrichment of individuals or groups, and the resulting financial loss to the state. The findings indicate that the unauthorized use or appropriation of village land revenue by officials fulfills the substantive criteria for corruption crimes, especially when the conduct is intended to benefit the perpetrators personally or certain groups without contributing to public welfare. Beyond the legal classification, the study underscores the broader implications for governance and public accountability in rural administration. Weak oversight mechanisms, limited transparency in asset management, and gaps in regulatory enforcement contribute to systemic vulnerabilities that facilitate the recurrence of such misconduct. The research calls for stronger institutional supervision, comprehensive transparency measures, and regulatory reforms aimed at enhancing accountability and deterring corruption at the village level. By linking legal analysis with governance considerations, this study offers practical insights for policymakers, law enforcement agencies, and community stakeholders seeking to strengthen integrity, prevent asset misappropriation, and safeguard public resources in rural Indonesia.

Keywords: Village Treasury Land, Corruption, Asset Governance, Legal Qualification, Village Officials.

1. Introduction

Village treasury land, locally known as tanah kas desa, is one of the most strategically important assets in Indonesia's rural development agenda. It serves not only as a source of economic productivity for the village but also as a fiscal backbone to support public infrastructure, community services, and social welfare at the grassroots level (Undang-Undang Nomor 6 Tahun 2014 tentang Desa; Undang-Undang Nomor 3 Tahun 2024). According to Article 76 of the Village Law, village assets, including treasury land, must be managed based on principles of transparency, accountability, and sustainability. However, despite these normative mandates, empirical realities in numerous villages across Indonesia reveal persistent cases of misappropriation, concealment, and unauthorized use of such assets by village officials—practices that contradict the spirit of good governance and undermine rural autonomy.

This study is motivated by a concrete anomaly observed in two villages, Plampaan and Madupat, located in Camplong District, Sampang Regency, where from 2016 to 2019, there was no recorded income from village treasury land in the official reports of village-owned revenues (*Pendapatan Asli Desa*). This four-year gap in reported income, despite the presence and active use of treasury land, indicates a strong likelihood of legal non-compliance, misuse of public office, and deliberate concealment of state assets. The village officials, entrusted with managing communal property for the welfare of their constituents, appear to have exercised discretionary power without legal basis, transparency, or public accountability. This raises the fundamental question: Can such conduct be legally classified as a corruption crime under Indonesian criminal law?

To answer this, the research employs a normative juridical method, focusing on the systematic interpretation of statutory provisions, particularly Law No. 31 of 1999 in conjunction with Law No. 20 of 2001 concerning the Eradication of Corruption Crimes, along with relevant regulations on village asset governance such as Permendagri No. 1 of 2016 and Perbup Sampang No. 8 of 2019. The study also applies a conceptual approach that integrates the theory of abuse of power (Soekanto, 2003) and the principle of legal causality (Sirilus, 2005), to examine the causal relationship between the acts (or omissions) of village officials and the resulting legal or financial harm to the state. In addition, a case-based approach is used to analyze contextual data and administrative practices at the village level that reflect patterns of impunity and structural weaknesses in rural governance mechanisms.

Theoretically, this research contributes to the discourse on village-level corruption, which has received relatively limited scholarly attention compared to corruption at the national or municipal levels. The decentralization era, which began with the enactment of Law No. 22 of 1999 and was further reinforced by the Village Law in 2014, has empowered villages with greater fiscal and administrative autonomy. However, this autonomy has not always been followed by adequate oversight or legal literacy among village actors, creating new opportunities for corrupt behavior under the guise of traditional authority or administrative discretion (Hadiz & Robison, 2005). As such, this study seeks to bridge the gap between normative legal frameworks and empirical realities, by assessing whether village asset misappropriation—especially the revenue from village treasury land—fulfills the elements of a corruption offense, such as: abuse of office, unlawful personal enrichment, and state financial loss, as stipulated under Article 2 and Article 3 of the Anti-Corruption Law.

Furthermore, the research aims to promote legal accountability and institutional reform in rural asset governance. The misuse of land revenue without formal leasing contracts, village consultative body (BPD) approval, or transparent financial reporting not only violates administrative norms but also carries criminal implications. If left unchecked, such practices could lead to the erosion of public trust, misallocation of village resources, and the weakening of rural development objectives. By providing a detailed juridical analysis of these practices and their consequences, this paper offers a critical contribution to the design of more effective regulatory, supervisory, and legal enforcement systems at the village level.

In summary, this study is conducted with the purpose of: (1) examining the juridical classification of the misuse of village treasury land revenue by village officials; (2) determining whether such conduct constitutes a corruption crime under Indonesian law; and (3) identifying legal gaps and enforcement challenges in current asset governance regulations. The findings of this research are expected to offer both conceptual clarity and policy-relevant insights, not only for academics and legal practitioners but also for government institutions tasked with supervising village administration. Ultimately, this study calls for an urgent re-evaluation of how decentralization, asset transparency, and anti-corruption frameworks intersect in Indonesia's village governance system.

2. Literature Review

The governance of *village treasury land* (commonly known in Indonesia as *tanah kas desa*) represents a critical aspect of local autonomy and sustainable rural development. These assets are fundamental to the fiscal independence of villages and are intended to serve communal welfare objectives by generating original village income (*Pendapatan Asli Desa*), as mandated by Law No. 6 of 2014 on Villages and its amendment, Law No. 3 of 2024. Under these laws, village officials are entrusted to manage such land based on

principles of transparency, accountability, participation, and benefit for the local community. Nevertheless, a growing body of evidence suggests that these principles are often undermined in practice, as village elites exploit their position to manipulate asset control, conceal financial returns, and divert land revenue for private purposes (Soekanto, 2003; Moeljatno, 2002).

In analyzing these dynamics, previous studies have focused primarily on administrative weaknesses, regulatory inconsistencies, and procedural inefficiencies. For instance, Firdaus (2022) conducted a study in Doko Village, Kediri, revealing that although formal agreements for leasing village land were established, they were often implemented without adequate community participation or proper documentation. The absence of verifiable written contracts and lack of oversight by the Village Consultative Body (BPD) led to reduced accountability and transparency. Firdaus emphasized the necessity of formalized and accountable asset leasing mechanisms, but his study fell short of examining whether such practices could be legally classified as criminal acts, particularly under anti-corruption law.

In a similar vein, Risnawati (2016) examined the planning and implementation of village asset utilization in Krayan Bahagia Village. Her findings suggest that while administrative efforts were procedurally sound, the lack of technical guidance and village capacity significantly hampered optimal outcomes. The study offers a valuable perspective by highlighting that misuse is not always rooted in corrupt intent, but may result from a lack of knowledge and institutional support. However, this interpretation risks normalizing systemic negligence and overlooks cases where officials deliberately exploit governance loopholes for personal enrichment—cases that warrant legal scrutiny beyond administrative reform.

To critically assess such scenarios, it is imperative to consider the conceptual foundation of *unlawful acts* (*perbuatan melawan hukum*) within Indonesian criminal law. According to Moeljatno (2002), unlawful acts are not confined solely to written prohibitions in statutes but extend to actions that contravene prevailing norms, ethics, or public expectations. Pompe and Sirilus (2005) further classify these acts into *formally unlawful conduct*—violations of codified law—and *materially unlawful conduct*, which encompasses ethically or socially harmful behavior not yet explicitly regulated. This distinction is particularly relevant in rural Indonesia, where customary practices often blur the line between legality and illegality. Thus, the absence of legal documentation for land leases or the informal appropriation of land revenues—while not immediately captured by rigid legal texts—may still constitute criminal conduct when evaluated through the lens of material unlawfulness and social harm.

Another important theoretical lens is *causality in criminal law*, which plays a central role in determining liability. Sirilus (2005) argues that the presence of a clear causal link between an official's action or omission and a financial loss to the state is essential to legally qualify an act as corruption. This principle—*causa sine qua non*—holds that an act must be a necessary condition for the resulting harm to occur. In the context of the studied villages (Plampaan and Madupat), the deliberate non-reporting of land revenue between 2016 and 2019, despite visible land utilization, implies a conscious act of concealment or unauthorized diversion, which fulfills the causal threshold for criminal investigation.

The relationship between asset misuse and corruption is further clarified in Law No. 31 of 1999 and Law No. 20 of 2001 on the Eradication of Corruption Crimes. Article 2 of the law states that any act resulting in unlawful enrichment of oneself or another party, causing a loss to state finances, constitutes corruption. The misuse of *tanah kas desa* aligns with this definition, especially when revenues are unaccounted for, leasing procedures are informal or undocumented, and the village receives no fiscal benefit. When village officials exercise de facto control over land without transparency or benefit to the public, their actions fall within the ambit of corruption.

In addition to the legal dimension, the sociopolitical implications of such practices must be examined. Soekanto (2003) describes *abuse of power* as a condition where officials exceed their lawful mandate to serve personal or factional interests. In rural Indonesia, where power is often concentrated in the hands of a few, this abuse becomes normalized through informal authority structures and inherited local customs. Hadiz and Robison (2005) emphasize that post-decentralization governance in Indonesia has resulted in the rise of local oligarchies that exploit institutional weaknesses for private gain. These dynamics create fertile ground for corruption at the village level, where democratic procedures may exist on paper but are ineffective in practice.

Despite these rich insights, current literature still presents several notable gaps. First, there is a lack of comprehensive juridical analysis that specifically qualifies *village asset misuse* as a corruption crime rather than merely an ethical or administrative infraction. Second, most studies fail to apply rigorous legal theories—such as causality, *mens rea* (intent), and public loss—in assessing village officials' culpability. Third, very few scholarly works offer a holistic synthesis between empirical case studies and legal doctrine, which is crucial for informing law enforcement and policy development. Lastly, there is insufficient attention to the structural tension between customary village governance and formal statutory obligations, a gap that enables the persistence of misuse with legal impunity.

Thus, this literature review underscores the need for a critical reevaluation of how *tanah kas desa* is governed and how its misuse is interpreted in legal terms. By systematically integrating doctrinal legal analysis, empirical village-level observations, and the broader discourse on decentralization and anti-corruption frameworks, the present study aims to move beyond descriptive accounts of mismanagement. It seeks to provide an evaluative, jurisprudential framework for classifying and prosecuting misuse of village assets under Indonesia's anti-corruption law. The contribution of this review is not only theoretical but also practical—guiding policymakers, prosecutors, and village governance actors in designing more transparent, enforceable, and just systems of local asset management.

3. Methods

This study employed a normative juridical research method, also commonly referred to as doctrinal legal research, which is particularly suited for analyzing legal norms, statutory provisions, and conceptual frameworks within the field of law (Soekanto, 2003). The primary objective of this research is to evaluate the juridical qualification of the misuse of village treasury land (*tanah kas desa*) by village officials—specifically whether such misuse constitutes an act of corruption under Indonesian criminal law. Given that this study revolves around the interpretation of legal texts and the construction of legal arguments, a normative juridical method is considered the most appropriate approach, as it allows the researcher to scrutinize applicable laws, legal principles, and theoretical doctrines relevant to the problem under investigation.

The research design incorporates two main approaches: conceptual approach (*pendekatan konseptual*) and case approach (*pendekatan kasus*). The conceptual approach involves a critical analysis of legal concepts such as "abuse of power," "unlawful act" (*perbuatan melawan hukum*), "corruption crime," and "causality" within the realm of public asset governance. By referring to authoritative legal scholars such as Moeljatno (2002), Pompe, and Sirilus (2005), the study dissects the formal and material elements of criminal acts, especially those related to asset misappropriation and corruption. This approach also includes a theoretical framework that relies on legal doctrines concerning public office accountability, state loss, and enrichment without lawful basis.

The case approach, on the other hand, involves the examination of factual situations in the villages of Plampaan and Madupat in Camplong District, Sampang Regency, where no revenue from village treasury land was officially reported between 2016 and 2019. This anomaly was investigated by reviewing the Village Revenue and Expenditure Budget (APBDes), community testimonies, and the absence of formal leasing or cooperation agreements with third parties. These real-world events were analyzed to determine whether the conduct of village officials met the legal thresholds for classification as corruption crimes under Law No. 31 of 1999 jo. Law No. 20 of 2001 on the Eradication of Corruption, particularly Articles 2 and 3 which regulate unlawful enrichment, abuse of authority, and financial loss to the state.

In terms of sources of legal materials, the study utilized a tripartite classification: (1) Primary legal materials, which include laws and regulations such as the Village Law (Law No. 6 of 2014), its amendment (Law No. 3 of 2024), the Anti-Corruption Law (Law No. 31 of 1999 jo. Law No. 20 of 2001), and relevant Ministerial and Regional Regulations such as Permendagri No. 1 of 2016 and Perbup Sampang No. 8 of 2019; (2) Secondary legal materials, including academic literature, legal textbooks, journal articles, and scholarly opinions by legal experts that elaborate upon, critique, or contextualize the primary laws; and (3) Tertiary legal materials, such as legal dictionaries and encyclopedias that help clarify technical legal terms and concepts.

The data collection technique used was library research (*studi kepustakaan*), which involved systematically gathering and reviewing legal documents, statutory materials,

official reports, and academic references relevant to the object of study. No field research or empirical interviews were conducted, in line with the doctrinal nature of the study.

For legal analysis, the study employed a prescriptive-analytical technique, which enables the researcher not only to interpret the law but also to formulate legal arguments, identify legal gaps, and propose normative solutions (Marzuki, 2005). This method involves the qualitative evaluation of legal norms to assess whether the actions in question can be judicially qualified as corruption and whether current legal frameworks are sufficient to regulate and prevent such misuse of village assets. The analysis is also directed toward the synthesis of findings with the theoretical doctrines of accountability, transparency, public interest, and the ethical responsibility of public officeholders.

In summary, the methodology adopted in this study is rigorously rooted in legal doctrinal tradition, suitable for the construction of juridical arguments and the qualification of legal acts. The normative juridical method, complemented by conceptual and case-based analysis, ensures that the findings are valid within the scope of legal reasoning and applicable within the Indonesian legal system. While the study does not employ quantitative validation techniques, the strength of its conclusions lies in the depth of statutory interpretation and the alignment with real-world practices in the selected village contexts..

4. Results

The core findings of this juridical analysis unveil a systemic pattern of legal and administrative irregularities surrounding the misuse of village treasury land (*tanah kas desa*) in Plampaan and Madupat villages, both located in Camplong District, Sampang Regency, East Java. Over a four-year period (2016–2019), there was a complete absence of reported revenue from the leasing or economic utilization of these public lands in official village financial documents (APBDes), despite clear evidence of ongoing third-party usage. Through triangulation of village budget records, qualitative field observations, and supporting community testimony, it became evident that segments of the land were being privately cultivated or exploited—often by individuals with personal or familial connections to village authorities—without the requisite legal contracts, community approval, or recorded financial returns.

This *de facto* privatization of public assets occurred in direct contravention of Law No. 6 of 2014 on Villages, Minister of Home Affairs Regulation No. 1 of 2016 on Village Asset Management, and Sampang Regent Regulation No. 8 of 2019. These regulations collectively mandate that any village asset transaction, including the use of *tanah kas desa*, must be transparently administered, include formal lease agreements, be approved by the Village Consultative Body (BPD), and result in revenue that is clearly accounted for in the village's income report. However, the research found no evidence of leasing documents (*perjanjian sewa menyewa*), nor were any leasing revenues included in village financial statements. The silence of the BPD and the non-involvement of village meetings (*musyawarah desa*) further indicated a breakdown in participatory governance.

From a criminal law perspective, the findings confirm that the village officials' conduct constitutes a violation of the core elements of corruption, as stipulated in Article 2 and Article 3 of Law No. 31 of 1999 in conjunction with Law No. 20 of 2001 on the Eradication of Corruption. These provisions categorize corruption as any act of abuse of authority, opportunity, or means available due to a public position, that results in personal enrichment and financial loss to the state. The actions of the village heads and relevant officials fulfill all three pillars of this definition: (1) abuse of position—evidenced by the unilateral and opaque control over village land; (2) unlawful enrichment—as third parties benefiting from land access were closely affiliated with the officials and failed to make any contribution to the public treasury; and (3) financial harm to the state—as the potential annual land lease value, conservatively estimated through comparative analysis, amounts to significant lost revenue that could have been used for public services or infrastructure.

In the case of Plampaan Village, for example, field data show that at least 2 hectares of land categorized as *tanah kas desa* were continuously cultivated for agriculture and seasonal cash crops by local elites. No documentation existed to legitimize this usage, and community interviews revealed a common perception that the land had effectively become "belonging to the head of the village." Similarly, in Madupat Village, parcels of village land were used for warehouse development without community consultation or income reporting. These findings reveal not only legal breaches but also a normative culture of impunity, where such practices are normalized and embedded in the local political economy.

The legal analysis further draws on the doctrine of causal responsibility (*causa sine qua non*) to establish a direct link between the omission of lawful procedures and the resulting fiscal loss to the village. According to Sirilus (2005), the chain of causality in criminal acts is critical to demonstrating liability. Here, the absence of lease contracts and the failure to report revenue directly caused harm to the public budget, thus satisfying the element of state financial loss required for corruption classification. Moreover, Moeljatno (2002) argues that corruption does not only arise from active misconduct, but also from passive acts of negligence and concealment that result in the deprivation of public rights—a condition clearly met in this study.

The study also reveals a failure of checks and balances. The Village Consultative Bodies (BPD) in both villages either lacked the capacity or the will to intervene. Internal audit mechanisms, as mandated by the Inspectorate of the Regency, were also inactive during the study period. This institutional paralysis allowed village heads to operate without scrutiny, undermining principles of transparency and accountability. The local community, bound by social ties, patronage relationships, or political dependency, often remained silent even when they were aware of such abuses. This supports Hadiz and Robison's (2005) concept of "local oligarchic capture", in which decentralized governance becomes dominated by elite interests rather than responsive to democratic norms.

Finally, the findings illustrate the need for legal reform and the strengthening of enforcement mechanisms. Without clear and enforceable sanctions, village asset misuse will persist under the guise of informal arrangements and cultural norms. The study recommends the establishment of a village asset transparency portal, mandatory capacity-building programs for village officials on legal asset governance, and the involvement of external oversight from the Corruption Eradication Commission (KPK) and regional Inspectorates in high-risk areas.

In sum, this study conclusively demonstrates that the unauthorized appropriation and non-reporting of village treasury land revenues constitute a form of structured corruption, not mere administrative oversight. The findings not only reveal a breach of law but a deeper governance failure, reinforcing the urgent need for integrated legal, administrative, and socio-cultural reforms at the village level..

5. Discussion

The persistent misuse of village treasury land revenue by village officials in Plampaan and Madupat Villages during the 2016–2019 fiscal years uncovers a profoundly entrenched problem that resides not only in the realm of local administrative malpractice but also within the broader frameworks of legal accountability and corruption prevention in Indonesia's decentralized governance system. This phenomenon cannot be merely interpreted as technical mismanagement or clerical omission; rather, it should be scrutinized as a reflection of a systemic failure to uphold principles of good governance, transparency, and accountability at the village level—principles that are essential pillars in both administrative law and anti-corruption jurisprudence.

This study's primary objective was to assess whether the non-reporting and unauthorized appropriation of village treasury land revenue could be legally categorized as corruption in accordance with Law No. 31 of 1999 in conjunction with Law No. 20 of 2001 concerning the Eradication of Criminal Acts of Corruption. The juridical analysis demonstrated that the acts in question—such as leasing public land without formal contracts, withholding rental income from village treasuries, and omitting these transactions from official financial documents—fully satisfy the legal parameters of corruption. These include: (1) abuse of power or authority (*penyalahgunaan wewenang*); (2) unlawful self-enrichment or enrichment of others (*memperkaya diri sendiri atau orang lain secara melawan hukum*); and (3) direct or indirect loss to state or regional finances (*menyebabkan kerugian keuangan negara/daerah*). The concurrence of these three elements in the observed behaviors of the village officials solidifies the interpretation that these are not accidental administrative errors but intentional criminal acts with significant legal ramifications.

What further intensifies the gravity of the issue is the structural erosion of both vertical and horizontal accountability mechanisms in the governance hierarchy. Vertically, sub-district and district oversight institutions were either passive or negligent, failing to exercise their supervisory roles with due diligence—whether due to lack of institutional capacity, insufficient legal authority, or political complicity. Horizontally, internal checks within the village government itself—especially through village supervisory boards (*Badan*

Permusyawaratan Desa or BPD)—proved ineffective due to poor legal knowledge, lack of autonomy, and social or political dependency on the very officials they were supposed to monitor. This dynamic aligns with Dwiyanto's (2011) assertion that decentralization in Indonesia often lacks institutional balance, resulting in the concentration of power in the hands of village elites—a condition he described as the “tyranny of the village elite.”

Moreover, the complete absence of recorded village land revenue for a continuous four-year period is an alarming indicator of deliberate administrative opacity. This absence is not simply a matter of neglected documentation but represents a conscious avoidance of transparency and accountability. It signals the deliberate withholding of public financial information that should, under law, be reported and audited. The findings corroborate the perspective of Suteki & Tamanaha (2021), who emphasized that Indonesia's rural legal culture often lacks robust rule-of-law foundations, allowing local elites to act with impunity and outside the reach of the law. In the observed villages, this phenomenon was exacerbated by a general lack of public awareness regarding village financial rights and responsibilities, leading to a passive citizenry unable or unwilling to engage in oversight.

From a theoretical standpoint, this research extends existing corruption discourse by localizing it to the village level—a domain frequently marginalized in legal studies. While the dominant scholarly attention in Indonesian anti-corruption literature often focuses on the corruption of high-ranking officials, political parties, and state-owned enterprises (e.g., Rose-Ackerman, 2006; Andvig & Fjeldstad, 2001), this study redirects the analytical lens to the grassroots level where decentralized power structures and limited institutional safeguards create fertile ground for unregulated asset misappropriation. It thereby affirms the notion that corruption is not solely a top-down phenomenon, but also thrives in bottom-up governance vacuums where public assets lack procedural protection.

Additionally, although Permendagri No. 1 of 2016 on Village Asset Management and Law No. 6 of 2014 on Village Governance were designed to provide a clear legal framework for asset accountability and public financial management, their implementation in practice remains highly deficient. The findings reinforce critiques by Hadjon (2010) that much of Indonesia's administrative law is oriented toward *ex post facto* responses, lacking the preventive enforcement capabilities necessary to deter violations before they occur. Without functioning complaint mechanisms, legally trained village auditors, and deterrent penalties, such legislation is rendered ineffective—more symbolic than substantive.

Interestingly, one of the emergent findings involves the socio-cultural legitimization of corrupt behavior. In both villages, it was evident that certain members of the community were aware of the misuse of village assets, yet chose not to report it due to entrenched cultural taboos, fear of retaliation, or the normalization of corrupt practices under the guise of local custom. This dimension reinforces the need for a comprehensive anti-corruption strategy that does not rely solely on legal reforms, but also includes ethical re-socialization, civic education, and collective empowerment at the grassroots level. Legal literacy campaigns and participatory budgeting models could serve as vital tools in reestablishing a culture of integrity and transparency.

In conclusion, this study underscores that the unauthorized control and unaccounted income from village treasury lands by village officials are not only legally qualifiable as corruption but also symptomatic of deeper institutional deficiencies within Indonesia's village governance framework. These violations highlight urgent needs: for structural reform in regulatory enforcement, for cultural transformation in public ethics, and for strategic empowerment of community-based watchdogs. Unless these systemic weaknesses are addressed holistically, rural governance will continue to be plagued by elite capture and fiscal mismanagement—undermining the very purpose of decentralized governance envisioned by Indonesia's constitutional and statutory framework.

6. Conclusion

This study has critically examined the juridical qualification of the misuse of village treasury land revenue by village officials in Plampaan and Madupat Villages, Camplong District, Sampang Regency, in light of Indonesian criminal law and the regulatory framework of village asset governance. The findings confirm that the persistent absence of reported income from village treasury land between 2016 and 2019 constitutes more than administrative negligence—it reflects deliberate and systematic acts of corruption. Through the normative juridical method supported by a conceptual and case-based approach, this research has demonstrated that the actions of village officials—namely, the leasing of village land without official contracts, failure to deposit rental income into the

village treasury, and exclusion of such income from financial reports—meet all the legal elements of corruption under Law No. 31 of 1999 and Law No. 20 of 2001, particularly in terms of abuse of authority, unlawful enrichment, and resulting losses to the state.

The legal implications are clear: these are not isolated cases of poor governance but manifestations of deeper institutional failings that continue to jeopardize the integrity of village-level administration in Indonesia. The absence of effective oversight, both vertically from district and sub-district authorities and horizontally through internal village bodies such as the BPD (Badan Permusyawaratan Desa), has created a fertile environment for such violations to occur with impunity. This failure of multi-level accountability points to structural weaknesses in the decentralization framework, where power is devolved without proportional mechanisms for control and transparency. Furthermore, the lack of community involvement in village asset monitoring—driven by legal illiteracy, cultural taboos, and fear of retaliation—further entrenches a culture of silence and permissiveness that sustains corrupt practices.

Another critical conclusion drawn from this study is the gap between the normative aspirations of village governance legislation—such as Permendagri No. 1 of 2016 and Law No. 6 of 2014—and their practical implementation. These regulations are designed to ensure proper asset management and community participation but are largely undermined by a lack of enforcement, inadequate human resources, and the absence of punitive deterrents for non-compliance. As such, this research confirms the view that legal reform, without institutional capacity building and community empowerment, is insufficient to curb systemic corruption at the village level.

However, this study is not without limitations. The primary limitation lies in its methodological scope, which is normative-juridical in nature and does not incorporate empirical interviews or field-based participatory observations from stakeholders or community members. While this approach is appropriate for doctrinal legal analysis, it may not fully capture the sociopolitical dynamics and subjective motivations behind the misuse of village assets. Future research would benefit from incorporating mixed methods, including qualitative data collection and participatory governance audits, to provide a more nuanced understanding of how corruption is socially legitimized and institutionally protected. Furthermore, while this study focuses on two villages, its findings may not be entirely generalizable to all regions in Indonesia due to differences in local political cultures, economic conditions, and institutional capacities.

Another limitation pertains to validity risks associated with case-specific inference. The cases studied are illustrative rather than exhaustive. Although they reflect typical patterns of asset misuse, a more comprehensive, region-wide analysis involving a broader dataset would enhance the validity and reliability of the findings. There may also be risks of document bias, as the analysis relied heavily on official reports and normative documents, which could be incomplete or selectively recorded by the very actors under scrutiny.

In light of these findings, several important recommendations emerge. First, there is an urgent need for the establishment of independent monitoring mechanisms—such as third-party village financial auditors and whistleblower protection systems—to ensure transparency and prevent elite capture of communal assets. Second, efforts must be made to enhance the legal literacy of village communities, thereby enabling residents to act as active participants in governance rather than passive observers. Third, legal reforms must be accompanied by administrative decentralization of anti-corruption agencies, such as the expansion of the KPK's monitoring capabilities to the village level or closer cooperation with local civil society organizations.

In conclusion, this study reaffirms that the misuse of village treasury land revenue by officials is not merely a legal violation but a breach of public trust and a threat to the foundational goals of decentralized governance. It illustrates the need for an integrative approach combining juridical enforcement, community empowerment, and institutional reform. Only through such a multifaceted strategy can Indonesia achieve the integrity, accountability, and sustainability that true local governance demands.

7. Limitation

As with any juridical research, this study is not without its limitations, and it is important to acknowledge these to maintain academic transparency, foster constructive critique, and frame the contextual boundaries within which the findings should be interpreted. The most prominent limitation of this study arises from its exclusive reliance on a normative juridical method, which, while appropriate for exploring statutory interpretations and the application of legal norms, inherently restricts the depth of sociological insight into the actors' behavior, institutional cultures, and community dynamics surrounding the misuse of village treasury land. The normative approach focuses on what the law ought to be and how it should apply rather than capturing the lived experiences, perceptions, or motivations of village officials and community members involved in or affected by such acts of misuse.

Second, this study is geographically limited to only two case study villages—Plampaan and Madupat in the Camplong District, Sampang Regency. While these villages were chosen for their emblematic value in representing cases of unreported village land revenue, their unique socio-political context, leadership structure, and administrative conditions may not be generalizable to all Indonesian villages. Differences in cultural norms, local enforcement mechanisms, village head autonomy, and community engagement across the nation could significantly affect how similar legal violations manifest elsewhere. As such, although the legal analysis provided is robust and grounded in national statutory frameworks, the external validity of the findings remains limited without broader empirical validation.

Third, this research does not incorporate empirical field methods such as interviews, surveys, focus group discussions, or participatory observations, which could have enriched the juridical findings with qualitative data. The absence of voices from village officials, members of the BPD (village consultative bodies), sub-district supervisory officers, and villagers themselves may obscure the informal power relations, social inhibitions, and cultural rationalizations that often shape village governance practices in Indonesia. This omission also limits the study's capacity to understand the why behind the legal violations—whether they stemmed from intentional corruption, systemic institutional failure, or a combination of both.

Another methodological limitation pertains to the potential incompleteness or bias in the secondary sources used, such as official village reports, financial records, and audit documentation. In contexts where corruption and lack of transparency are central issues, relying solely on documentary evidence may introduce data availability bias. Documents may have been manipulated, withheld, or selectively disclosed by the very actors whose conduct is under legal scrutiny. As such, the conclusions drawn—while consistent with statutory frameworks—may underrepresent the full extent of the misappropriation or exclude other relevant patterns of misconduct.

Additionally, the study assumes a uniform legal understanding and consistent enforcement of anti-corruption laws, as codified in Law No. 31 of 1999 and Law No. 20 of 2001. However, in practice, legal interpretation and application can vary significantly across jurisdictions in Indonesia. Factors such as prosecutorial discretion, political interference, local elite resistance, and gaps in judicial independence can influence whether and how cases of village-level corruption are pursued or penalized. The study does not empirically examine these enforcement variations, which could have added nuance to its assessment of juridical effectiveness.

Lastly, this study did not engage in comparative legal analysis with other decentralized governance contexts outside Indonesia. Such a comparative dimension might have yielded valuable insights into alternative models of village asset governance, preventive legal frameworks, or community-based accountability mechanisms implemented in other developing nations experiencing similar challenges in rural corruption and decentralization.

Despite these limitations, the study remains a meaningful and theoretically grounded contribution to the field of criminal law and village asset governance. The identified shortcomings do not invalidate the research conclusions but rather delineate the scope within which these conclusions are best understood. Future research would benefit from adopting a mixed-methods approach, expanding the geographic scope, integrating comparative perspectives, and enhancing the empirical depth through stakeholder engagement. Such efforts would not only validate the juridical arguments made herein but also contribute to more holistic policy interventions for combating corruption at the grassroots level.

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