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Juridical Analysis of Criminal Liability in the East Meyambanga Village Financial Corruption Case in South Bolaang Mongondow

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ABSTRACT

This study analyzes the legal qualification and criminal liability in a case involving the misuse of the East Meyambanga Village Budget (APBDes), South Bolaang Mongondow Regency. The analysis focuses on distinguishing the elements of Article 2(1) and Article 3 of the Anti-Corruption Law, proving state financial loss, and formulating preventive measures derived from weaknesses in case governance. This study employed normative legal research using statutory, conceptual, and limited case approaches. The case materials were derived from publicly available information concerning the misuse of the APBDes for the 2018 and 2020 fiscal years, Detention Order No. PRINT-01/P.1.12.8/Fd.1/07/2025, the audit findings of the Inspectorate of South Bolaang Mongondow Regency amounting to Rp373.423.000,00, and trial progress reports. The findings indicate that Article 2(1) and Article 3 have different elemental structures. Article 2 requires proof of an unlawful act and conduct intended to enrich oneself, another person, or a corporation, whereas Article 3 emphasizes abuse of authority inherent in office for the purpose of benefiting oneself, another person, or a corporation. In cases involving village officials, Article 3 is more specific where authority over village financial management constitutes the principal means of committing the act; however, its application remains dependent on proof of actual loss, culpability, and a causal nexus. Prevention should focus on the segregation of functions, risk-based audits, APBDes transparency, strengthening the Village Consultative Body (BPD) and the community, and maintaining digital transaction trails.

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1. Introduction

A village is a legal community unit vested with the authority to regulate and administer governmental and community affairs based on original rights and local authority. Strengthening the position of villages through the Village Law has been accompanied by the distribution of increasingly substantial financial resources for the administration of government, development, community development, and community empowerment [1]. The Village Fund, which originates from the State Budget (APBN), is one source of village revenue, but it is not the only one. The structure of the Village Budget (APBDes) may also include the Village Fund Allocation, a share of regional tax and levy revenues, financial assistance, and other lawful revenues [2]. This distinction among sources is important because the general use of the term "Village Fund" often obscures the fact that the object of irregularities may encompass all village finances.

Village financial management must be carried out in a transparent, accountable, participatory, orderly, and fiscally disciplined manner. The village head serves as the holder of authority over village financial management and is authorized to establish policies for implementing the APBDes, appoint village financial management implementers, approve actions that give rise to expenditures, and control the implementation of activities [3]. Such extensive authority is necessary for effective village governance, but it simultaneously creates risks when it is not accompanied by the segregation of functions, adequate documentation, Inspectorate oversight, and social control. Accordingly, Minister of Home Affairs Regulation No. 73 of 2020 (Permendagri Nomor 73 Tahun 2020) characterizes oversight of village financial management as a series of reviews, monitoring, evaluations, inspections, and other forms of supervision [4].

Previous studies indicate that preventing village corruption cannot be achieved solely through criminal sanctions. Sugiharti and Ramdan emphasize the application of the principles of transparency, accountability, and participation in village financial management [5]. Kadir and Moonti direct preventive efforts toward identifying methods, enhancing the capacity of village officials and facilitators, and strengthening legal awareness [6]. Amelia, Panjaitan, and Irawan identify budget inflation, fictitious projects or reports, embezzlement, and budget misuse as recurring patterns [7]. These studies are important for explaining the phenomenon and its prevention, but they do not always distinguish in detail between the elements of Article 2(1) and Article 3 when the offender is a village head.

The debate over the selection of Article 2(1) or Article 3 has become increasingly important following the Constitutional Court Decision, which altered the understanding of unlawful acts and state financial loss. Barus, Januar, and Lengkong demonstrate that an offender's status as a village head does not in itself determine the applicable article; proof must proceed from the manner in which authority was exercised and the nature of the benefit obtained [8]. Prahassacitta, as well as Fatkhurohman and Kurniawan, explain the shift in Article 2(1) and Article 3 toward offenses requiring an actual loss following Constitutional Court Decision No. 25/PUU-XIV/2016 [9], [10]. However, this literature has not contextually addressed how these elements should be mapped onto the Meyambanga Timur Village financial corruption case, which involves multiple sources of the APBDes and a loss audit conducted by the regional Inspectorate.

The case examined in this article originated from an investigation of SL, the former Sangadi (village head) of Meyambanga Timur Village, Posigadan District, South Bolaang Mongondow Regency. Publicly available information indicates that misuse of the APBDes occurred during the 2018 and 2020 fiscal years and involved the Village Fund, Village Fund Allocation, revenue-sharing proceeds, and other lawful revenues. The audit findings of the Inspectorate of South Bolaang Mongondow Regency reportedly established a state financial loss of Rp373.423.000,00. Investigators applied Article 2(1) as the primary charge and Article 3 in conjunction with Article 18 as the subsidiary charge [11]. Detention was ordered pursuant to Detention Order No. PRINT-01/P.1.12.8/Fd.1/07/2025 [12].

Subsequent news reports state that the Manado Corruption Court imposed a sentence of three years' imprisonment, a fine of Rp50.000.000,00, and restitution of Rp373.423.000,00, and found the defendant guilty under Article 3 of the Anti-Corruption Law [13]. However, the case number, complete indictment, evidentiary record, and copy of the judgment were not available through official sources accessible at the time this research was conducted. Accordingly, this article does not assess the judges' ratio decidendi and does not treat news reports as a substitute for a judgment. Public information is used only to establish the factual posture of the case, whereas the principal analysis focuses on the norms, doctrine, and evidentiary parameters that should be applied.

The research gap addressed by this article comprises three layers. First, an empirical-documentary gap exists because information concerning the case has circulated only partially, while its legal construction has not been systematically developed. Second, a normative gap arises from the need to distinguish Article 2(1) from Article 3, particularly where the offender gained access to funds by virtue of holding office as a village head. Third, a methodological gap exists because discussions of village corruption methods often stop at listing general patterns without examining, within a single case, the legal subject, the nature of the unlawful act or abuse of authority, the purpose of obtaining a benefit, the actual loss, culpability, and the causal nexus.

The novelty of this research lies in its sequential mapping of the sources of a village head's authority, the structure of the APBDes, the elements of Article 2(1) and Article 3, proof of actual loss, and a prevention model derived directly from risk points in village financial management. The article also proportionately addresses recent legal developments, namely the entry into force of the national Criminal Code and the Criminal Penalty Adjustment Law on January 2, 2026, without disregarding the principle of legality and the legal provisions in force at the time of the conduct.

Based on this background, the research questions are: (1) how should the elements of Article 2(1) and Article 3 be legally characterized in the Meyambanga Timur Village financial corruption case; and (2) how should criminal liability and a relevant prevention model be constructed on the basis of the case findings and the village financial oversight regime?

This research aims to analyze the application of the elements of criminal offenses in a measured manner, explain the status of state financial loss audits and their causal nexus with the conduct, and formulate more specific preventive measures. Theoretically, the findings clarify the boundary between administrative error and corruption involving abuse of authority. Practically, the findings may be used as an examination framework for village governments, government internal supervisory authorities, investigators, public prosecutors, and the public.

2. Research Method

This study constitutes normative legal research employing the statutory, conceptual, and case approaches. The statutory approach was used to examine the relationship among the Village Law, Village Fund regulations, regulations on village financial management and oversight, the Anti-Corruption Law, the Government Administration Law, and applicable national criminal law provisions. The conceptual approach was used to analyze unlawful acts, abuse of authority, culpability, state financial loss, causal nexus, and criminal liability. The case approach was used on a limited basis to construct the factual posture of the Meyambanga Timur case from publicly accessible materials.

Primary legal materials consisted of legislation, Constitutional Court decisions relating to Article 2(1), Article 3, and the calculation of state financial loss, as well as a comparative decision concerning Village Fund corruption. Secondary legal materials consisted of criminal law and administrative law textbooks, journal articles, institutional reports, and research on village financial management and village financial corruption. Information concerning the Meyambanga Timur case was treated as supporting non-legal material to explain the chronology, funding sources, audit value, applicable articles, and developments in the legal proceedings.

Materials were collected through document and literature reviews. The materials were selected based on their relevance to the two research questions, source authority, currency, and traceability. Case information was compared across sources to identify consistent elements, namely the 2018 and 2020 fiscal years, APBDes funding sources, an audit value of Rp373.423.000,00, a detention order, and the application of Article 2(1) in the alternative to Article 3. Information that could not be verified, including details of each transaction and the court's reasoning, was not treated as established fact.

The analysis was conducted qualitatively through grammatical, systematic, and teleological interpretation. Each element of the corruption offense was mapped against the available facts and then examined using the doctrine of criminal liability. The analysis also compared the case with Semarang District Court Decision No. 29/Pid.Sus-TPK/2020/PN Smg to demonstrate the relevance of distinguishing between the primary charge under Article 2 and the alternative charge under Article 3. Conclusions were drawn deductively from general norms to the qualification of the case.

The research was limited by the unavailability of complete official copies of the indictment, prosecution demand, and judgment in the Meyambanga Timur case. Accordingly, the findings do not constitute an assessment of the entirety of the evidence or the court's ratio decidendi, but rather a normative-contextual analysis of legal parameters supported by publicly available materials. This limitation also means that the article does not treat methods not stated in the sources, such as fictitious projects or particular markups, as facts of the case.

3. Results and Discussion

The findings indicate that the Meyambanga Timur case should not be understood merely as “Village Fund corruption” because the funds at issue comprised several components of the APBDes. The second finding is that the status of the village head as a financial management official does not automatically establish a criminal offense; criminal liability must be based on concrete acts, culpability, benefit, actual loss, and a causal nexus. The third finding is that supervisory arrangements should be directed toward points at which a single person may control planning, disbursement, implementation, and accountability without independent verification.

3.1. Juridical Analysis of the Meyambanga Timur Village Financial Corruption Offense

Village finances encompass all village rights and obligations that can be valued in monetary terms, as well as all money and goods related to the exercise of village rights and obligations. The Village Fund transferred from the State Budget (APBN) retains its character as part of state finances within the public financial management chain, while the Village Fund Allocation and other APBDes sources are likewise subject to the governmental financial accountability regime. Once funds have entered the APBDes, their use must comply with the planning, budgeting, implementation, administration, reporting, and accountability procedures prescribed by regulations [1]–[4].

The position of the village head as the holder of authority over village financial management entails both attributive authority and responsibility. However, administrative failure is not synonymous with corruption. Recording errors, delayed reports, or incomplete documentation may fall within the administrative sphere when they are not accompanied by intent, unlawful benefit, and an actual loss directly connected to the perpetrator's acts. Criminal law becomes relevant only when an administrative deviation is transformed into the use of authority as a means of obtaining benefits or enriching particular parties and causing a state financial loss.

Article 2(1) of the Anti-Corruption Law requires the presence of a person, an unlawful act, the act of enriching oneself, another person, or a corporation, and a state financial loss [14]. Following Constitutional Court Decision No. 003/PUU-IV/2006, the element of unlawfulness cannot be established solely on the basis of unwritten standards of social propriety; a violation of an identifiable legal norm is required [16]. In village financial cases, the violated norm may take the form of using APBDes funds outside their designated purpose, disbursements without a legal basis, control of unaccounted-for funds, or accountability documents that do not conform to the actual circumstances.

The element of enriching under Article 2 must be proven through an increase in wealth or the unlawful control of an economic benefit. The amount of enrichment need not be identical to the entirety of the state financial loss, but there must be a relationship between the money or benefit controlled and the unlawful act. Publicly available information concerning the Meyambanga Timur case indicates only the audit-determined loss and does not yet detail the flow of funds to accounts, assets, cash payments, or recipient parties. Therefore, fulfillment of the element of enriching cannot be inferred solely from the office held and the amount of the loss.

Article 3 has a different structure: it applies to any person who, with the aim of benefiting oneself, another person, or a corporation, abuses the authority, opportunity, or means available by reason of an office or position, thereby causing a state financial loss [14]. The core element of this article is the relationship between the office and the means used to commit the offense. A village head meets the qualification of a subject holding authority over APBDes management, but abuse is established only where that authority is exercised contrary to the purpose for which it was granted. The parameters of deviation may be construed in conjunction with the prohibitions against exceeding authority, conflating authority, or acting arbitrarily under the Government Administration Law (Undang-Undang Administrasi Pemerintahan) [15].

The aim of obtaining a benefit is a subjective element that must be inferred from the sequence of acts rather than presumed. Indicators may include instructions for disbursement without corresponding activities, control over cash, payments to unauthorized parties, falsification of evidence, diversion of funds, or efforts to conceal transactions. The absence of detailed case documents means that this article does not identify any particular indicator as a fact. However, the structure of Article 3 indicates that the public prosecutor must prove an intention to obtain a benefit, rather than mere negligence in management.

Table 1. Mapping the Elements of Article 2(1) and Article 3 Against the Case Materials

Elements and Parameters of Proof	Relevance to the Case Materials
Legal subject Parameters:Identity of the perpetrator and capacity to bear responsibility.	SL is identified as the former village head of East Meyambanga for the 2018 and 2020 fiscal years.
Unlawful act/abuse of authorityParameters: Violated norms; the source, purpose, and limits of official authority.	Public sources refer to the abuse of APBDes, but details of the acts are not yet available in verifiable materials.
Enriching oneself/aiming to obtain a benefitParameters: Flow of funds, assets, benefits, instructions, or beneficiaries.	Details of the flow of funds are not yet available; this element cannot be inferred solely from the audited loss amount.
Actual state financial loss Parameters: Definite loss amount, audit method, transaction documents, and auditor testimony.	The audit by the Inspectorate of South Bolaang Mongondow Regency identified a loss of Rp373.423.000,00.
Culpability and causal nexus Parameters: Intent, knowledge, contribution of the acts, and the direct consequences of the conduct.	These must be proved through documents, witnesses, transactions, and the relationship between the perpetrator's acts and each component of the loss.

Source: Prepared by the author based on the analyzed legal and case materials.

This mapping demonstrates that Article 2 and Article 3 must not be used as interchangeable formulations without supporting argumentation. Primary and subsidiary charges may be justified as a prosecutorial technique, but the court must select the formulation that best corresponds to the nature of the conduct. In Semarang District Court Decision No. 29/Pid.Sus-TPK/2020/PN Smg, the defendant was acquitted of the primary charge under Article 2 and found guilty of the subsidiary charge under Article 3. This comparative decision confirms that the use of the office and authority of a village head may constitute the principal distinction where a benefit is obtained through control over Village Fund management [26].

Following Constitutional Court Decision No. 25/PUU-XIV/2016, a state financial loss must be actual rather than merely potential [17]. Consequently, investigators and public prosecutors must demonstrate a definite amount, the calculation method, underlying documents, transaction period, and the connection between each component of the loss and the conduct. The audit by the Inspectorate of South Bolaang Mongondow Regency, which identified a loss of Rp373.423.000,00, provides an initial basis for establishing the consequence element. However, an audit figure has strong evidentiary value only where the audit report, working papers, and auditor can explain the methodology and data sources at trial.

The authority to calculate losses is not exclusively vested in a single institution for the purposes of criminal proceedings. Constitutional Court Decision No. 31/PUU-X/2012 recognizes the roles of BPK, BPKP, and inspectorates within the system of oversight and corruption eradication [18]. What is determinative is not merely the name of the institution, but its competence, methodology, independence, and the capacity of the calculation results to be tested at trial. Accordingly, an audit by a regional inspectorate may be considered but remains open to examination together with transaction evidence and evidence of activity implementation.

The causal nexus must address whether the loss was the direct consequence of the defendant's acts. Where an activity was not completed because of external factors, a contractor's fault, or a disaster, the entire shortfall cannot automatically be attributed to the village head. Conversely, where disbursement, control, and accountability were undertaken at the village head's instruction or with the village head's approval for an unlawful purpose, the causal nexus becomes stronger. Causal analysis also prevents the aggregation of losses attributable to multiple parties without specifying each party's contribution.

Criminal liability requires culpability. Criminal law doctrine identifies the capacity to bear responsibility, the requisite intent or negligence, and the absence of excusing grounds as the basis for punishment [19], [20]. Under Article 2 and Article 3, a planned sequence of acts, control over authority, preparation of documents, and use of the proceeds may indicate intent. Conversely, the office of village head alone does not create strict liability.

The entry into force of Law No. 1 of 2023 concerning the Criminal Code (KUHP) and Law No. 1 of 2026 concerning Criminal Adjustments on January 2, 2026, should be noted because the core corruption provisions have been recodified in Articles 603 and 604 [23], [24]. The acts in this case allegedly occurred in 2018 and 2020; therefore, the tempus delicti principle remains the starting point. If judicial proceedings extend across a change in the law, law enforcement officials and judges must consider transitional provisions and the principle of applying the law more favorable to the defendant, without eliminating the obligation to prove the elements of the offense.

Based on the available materials, the most relevant provision to examine is Article 3 because access to the APBDes derives directly from the authority inherent in the office of village head. However, a definitive conclusion remains dependent on evidence of the flow of funds, the form of instructions, accountability documents, and the content of the judgment. Article 2 may still apply if a broader independent unlawful act and a measurable act of enrichment are proven. This article does not purport to determine the provision that should replace the judge's determination; rather, it identifies the burden of argumentation that must be satisfied under each alternative.

3.2. Criminal Liability and a Prevention Model Based on Case Findings

The criminal liability of a village head must be established personally. Village government organizations operate collectively through the village secretary, financial affairs head, activity implementers, and other parties, but the division of duties does not preclude either individual criminal liability or participation. The identification of perpetrators must be based on who ordered, approved, received, controlled, prepared documents for, or knowingly assisted the acts that caused the loss.

With respect to SL, publicly available information indicates SL's status as a former village head, the budget periods, the audited amount, and the provisions applied. This information is sufficient to examine the relevance of official capacity and actual loss, but it is insufficient to assess the full scope of personal culpability. Reports of a three-year sentence indicate that the case has proceeded to the judgment stage [13]; however, without an official copy, this article cannot examine the reasons for the judge's choice of provision, assess the evidence, or determine whether the judgment has become final and binding.

Punishment for corruption encompasses not only imprisonment and fines. Article 18 of the Anti-Corruption Law (Undang-Undang Tipikor) permits the confiscation of property, payment of restitution, closure of companies, and revocation of certain rights [14]. Restitution of state financial loss does not extinguish criminal punishment, but it may be relevant to asset recovery and sentencing considerations. Therefore, law enforcement in relation to village finances must integrate proof of the corruption offense with asset tracing so that recovery does not end with the imposition of custodial punishment.

The case findings indicate a risk of concentrated authority in the village head and weak verification of APBDes implementation across fiscal years. The first preventive measure is to separate the functions of proposing activities, verifying documents, approving payments, conducting transactions, and preparing accountability reports. Access to village treasury accounts and electronic authorization must employ multilayered mechanisms to prevent control by a single person.

The second preventive measure is risk-based supervision by the Inspectorate. Audits need not await complaints or the end of the fiscal year. Risk indicators may include repeated large cash withdrawals, activities showing no physical progress, unreasonable budget revisions, payments to the same party, duplicate expenditure evidence, and discrepancies between reports and field conditions. Minister of Home Affairs Regulation No. 73 of 2020 provides a basis for supervision directed at these indicators [4].

The third preventive measure is transparency regarding the APBDes and the implementation of each activity. Village governments need to publish budget ceilings, volumes, implementing parties, physical progress, financial realization, and budget revisions in an easily comprehensible format. The Village Consultative Body (BPD) should not merely receive final reports but should conduct periodic reviews and document follow-up measures. The public must have access to secure complaint channels, response deadlines, and protection from social pressure.

The fourth preventive measure is strengthening digital evidence. The use of the Village Financial System application must be accompanied by restrictions on access rights, data backups, change logs, bank reconciliation, and matching between electronic documents and physical conditions [25]. Digitalization does not automatically prevent corruption if accounts are shared or transactions continue to be conducted outside the system. Therefore, every material data change must generate an audit trail that can be examined by the Inspectorate and law enforcement officials.

The fifth preventive measure is capacity building tailored to each function. Village heads require an understanding of the limits of their authority and conflicts of interest; financial officers require competence in financial administration and transaction evidence; activity implementers require procurement skills and volume control; whereas the BPD and the public require the ability to interpret the APBDes and its realization. General training unrelated to the risks associated with an official position is insufficient to close the gaps revealed by the case.

This prevention model is consistent with the theory that corruption increases when monopolies of power and discretion are not balanced by accountability [22]. In the village context, the discretion needed to accelerate development must be bounded by functional segregation, real-time transparency, risk-based audits, and consistent sanctions. In this way, prevention does not stop at the slogan of transparency but is translated into verifiable controls.

Accordingly, criminal liability and prevention must be understood as two complementary layers. Enforcement targets individuals proven to have committed an act and to possess culpability, whereas prevention targets the structures that enable recurring irregularities. The Meyambanga Timur case demonstrates the importance of overseeing the entire APBDes, rather than only the Village Fund, and ensuring that loss audits are followed by tracing the flow of funds and improving governance.

4. Conclusion

The juridical qualification of the Meyambanga Timur Village financial corruption case must distinguish between Article 2(1) and Article 3 of the Anti-Corruption Law. Article 2 requires a formal unlawful act, an act of enrichment, an actual loss, and a causal nexus. Article 3 requires intent to benefit oneself, another person, or a corporation, as well as abuse of authority, opportunity, or means by virtue of office. Based on publicly available materials, Article 3 is more specifically applicable for examination because access to the APBDes derived from the position of village head. However, satisfaction of the elements remains contingent on evidence concerning the flow of funds, instructions, accountability documents, intent, and verifiable audit reports. The audit value of Rp373.423.000,00 constitutes an initial basis for establishing an actual loss, not a substitute for proving all elements.

Criminal liability does not arise automatically from an office but rather from a personal act and culpability. Relevant prevention measures include the segregation of management functions, multilayered authorization, risk-based Inspectorate audits, disclosure of the APBDes and its implementation, strengthening the BPD and community participation, and digital audit trails through Siskeudes. The research findings are normative and contextual because complete copies of the indictment and decision in the case are not yet available. Further research should examine the ratio decidendi of the official decision, audit details, and evidentiary patterns for each transaction so that conclusions regarding the applicable articles and sentencing may be made more definitively.

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