Abstract
There is a dis-synchronization between Law Number 6 of 2014 concerning Villages and Law Number 31 of 1999 concerning the Eradication of Criminal Acts of Corruption, related to the regulation of sanctions against corruption by the Village Head, which is contained in article 30 of the Village Law with articles 2 and Article 3 of the Law on the Eradication of Corruption Crimes results in uncertainty in the implementation of law enforcement. This research uses a normative juridical research method, using a statutory approach, a conceptual approach and a case approach. This research aims to interpret the provisions of Article 30 of the Village Law which is interpreted to be in dis-synchronization with the provisions of Article 2 and Article 3 of the Corruption Eradication Act and to find a legal solution for the dis-synchronization of two regulations regarding sanctions against Village Heads who commit corruption. The results show that the handling of cases regarding corruption in village funds carried out by the Village Head should be resolved using the Corruption Eradication Act, although according to the Village Law, it imposes administrative sanctions and legal solutions for the dis-synchronization of the two regulations regarding sanctions against the Village Head the one who commits corruption is to change the articles that have been dis-synchronized in part or all of the articles of the relevant laws and regulations, by the institutions/agencies authorized to form them.

Keywords: Sanction Arrangement, Corruption, Village Head

I. INTRODUCTION
The village is a picture of a large household in which there is a small community unit, which is led by a family member who is highly respected and considered the oldest person, based on lineage.¹ The village is the lowest government unit after the district in the administration of government in Indonesia.² Villages have an equal position and are as important as government units such as districts and cities. This equality implies that the legal community unit or other names are entitled to all treatment and are given the opportunity to develop as a subsystem of the Unitary State of the Republic of Indonesia, while still adhering to the principles of the Unitary State of the Republic of Indonesia.

Indonesia adheres to the concept of decentralization which implies the delegation of authority to manage its own territory in the form of an autonomy policy. In this policy, it is hoped that the Regional Head will be able to regulate the region and empower the community for the sustainability of an area, including the village.³ The implementation of village autonomy is genuine, complete and full autonomy and is not a gift from the government, on the contrary, the government is obliged to respect the original autonomy of the village.

¹ Adon Nasrulloh Jamaludin, Sosiologi Perdesaan, (Bandung : Pustaka Setia), at.1
² Hanif Nur Cholis, Pertumbuhan dan Penyelenggaraan Pemerintahan Desa, (Jakarta : Erlangga, 2011) at.1
³ Sakinah Nadir, Otonomi Daerah Dan Desentralisasi Desa, Menuju Pemberdayaan Masyarakat Desa, Jurnal Politik Proferik Volume 1 Nomor 1 Tahun 2013
The existence of the Village Autonomy policy, in fact, requires the ability of the village to manage its household and finance its development independently.⁴ For the sake of the implementation of village development, the House of Representatives (DPR) of the Republic of Indonesia and the government have issued a Village Law.⁵ The Village Law recognizes the authority of the village to empower the community and the village area itself to become strong, independent, advanced, and democratic.⁶ The enactment of the Village Law is intended so that the village government is able to manage assets, finances, and village income, for the realization of community welfare.⁷ Village autonomy is more defined as the ability and initiative of the village community to be able to regulate and carry out the dynamics of their lives based on their own abilities as much as possible by reducing outside party intervention, based on their authority by relying on applicable regulations.

The provision of large funds to villages by the central government is the embodiment of the Village Law, in which the funds are obtained from the State Revenue and Expenditure Budget (APBN).⁸ The big role and great responsibility are imposed on the village government in managing village finances which in its implementation must be balanced by using the principle of accountability.⁹ The principle of accountability in the management of village funds is the willingness of village fund managers to accept responsibility for what is assigned to them efficiently, effectively, fairly, and implemented transparently by involving the community.

Unfortunately, since 2017, there have been many cases of corruption in village funds by village heads.¹⁰ One of the cases of corruption in village funds that occurred in 2017 was case Number 1646 K/Pid.Sus/2017 in conjunction with Decision on Case Number 05/Pid.Sus/TPK/2017/PT SBY in conjunction with Decision on Case Number 186/Pid.Sus/TPK/2016/PN.Sby, on behalf of Rujito bin Nasir, in this case Rujito Bin Nasir is a village head of Talun Village RT.13 RW.07, Montong District, Tuban Regency who commits acts of enriching himself or another person or a corporation by fighting law that can result in state financial losses or the country’s economy or also called corruption. Allegations of abuse in the village, the implementation of activities that were not real and not implemented also occurred in 2017.¹¹ Various modes of corruption are carried out by the perpetrators of corruption in the village government. Most of the corruption cases related to villages are the practice of budget abuse, embezzlement cases, fictitious reports, fictitious activities or projects and budget swelling.¹² The spike in corruption in the village sector illustrates the poor record that is

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⁴ Ibid
⁵ Ibid
⁶ Ibid
⁷ Firmanzah. Pembangunan Partisipatif Melalui UU Desa. Diperoleh date 11 April 2014, fromhttp://setkab.go.id/artikel-12385-html
⁸ Ajeng Kartika Anjani, Pertanggungjawaban Pengelolaan Dana Desa, Jurist-Diction:Vol.2 No.3, Mei 2019
⁹ Ibid
¹⁰ Jayadi Supriadin, ‘Jokowi Sebut 900 Kades Tersangkut Penyalahgunaan Dana Desa’ (Liputan 6 : 2017)www.liputan6.com/news/read/3132088/jokowi-sebut-900-kades-tersangkut-penyalahgunaan-dana-desa diakses 29 Oktober 2018.
¹¹ Perwakilan Kalimantan Barat, ‘Ombudsman Kalbar Gelar FGD Hasil Kajian Systemic Review tentang Pengawasan Dana Desa’ (Ombudsman : 2018) : <www.ombudsman.go.id/perwakilan/news/r/pwk-ombudsman-kalbar-gelar-fgd-hasil-kajian-systemic-review-tentang-pengawasan-dana-desa> diakses 29 Oktober 2018.
¹² Ismail Alfaruqi, Ika Kristanti, Analisis Potensi Kecurangan dalam Pengelolaan Keuangan
closely related to the discussion on evaluating government policies for villages. All of these corruption cases require that villages that are believed to be part of development until now become new fields of corruption. The phenomenon of misuse of village finances causes anxiety for the community and the government in general, because if it is analyzed more deeply the government has actually set various rules and guidelines related to village finances with the hope that the process of implementing village financial management can be easily implemented so as not to raise suspicion and even create the potential for fraud in its implementation. Efficient and effective village financial management with the principles of accountability, transparency and participation is expected to be created.

With so many cases of Village Heads who stumbled upon cases of corruption in village funds and became suspects and threatened with criminal penalties in the form of imprisonment and fines as stated in Article 2 and Article 3 of Law Number 31 of 1999 concerning Eradication of Criminal Acts of Corruption, then what about the application of administrative sanctions in the Act Village Law in the event that the village head commits a violation in the form of:

“commit collusion, corruption, and nepotism, receive money, goods, and/or services from other parties that can influence decisions or actions to be taken”

as article 30 of the Village Law which is only subject to sanctions in the form of a reprimand either verbally or in writing, then if the sanctions are not carried out then action can be taken in the form of temporary dismissal and can be continued with dismissal actions, whether they are simply ignored and not applied in handling corruption cases carried out by the village head. Then why are laws made if in practice they are never implemented.

With the existence of a different sanctions arrangement and mutual dis-synchronization between the Village Law and the Corruption Eradication Act, this results in uncertainty in the implementation of law enforcement. Thus, this study examines three formulations of the problem as related to the synchronization of sanctions against corruption by the Village Head. First, Can corruption subject to administrative sanctions according to the Village Law be criminally accounted for according to the Corruption Eradication Act? Second, what are the implications of the dis-synchronization of sanctions related to corruption under the Village Law with the Law on the Eradication of Corruption Crimes? Third, what is the legal solution for the dis-synchronization of the two regulations regarding sanctions against Village Heads who commit corruption?

II. METHODOLOGY
This research is included in the normative juridical research, namely, research conducted by studying, analyzing, and analyzing the contents in a statutory regulation on the subject matter. The legal materials used in this research are primary legal materials and secondary legal materials. The approach used in this legal research consists of a statutory approach, as

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13 Desa (Studi: Desa Kesongo, Kecamatan Tuntang,Kabupaten Semarang,Jawa Tengah), Jurnal Akuntansi Maranatha, Volume 11, Nomor 2, November 2019,
14 Ibid
15 Johny Ibrahim, 2008, Teori Metodologi Penelitian Hukum Normatif, Banyumedia, Malang, at. 295
the author’s argument is based on laws and regulations relating to the legal issues under study, the conceptual approach as the author’s argument refers to legal principles in the view of legal scholars and legal doctrines, and the case approach as argued by the author is also based on the application of a rule of law or norms carried out in legal practice.

III. DISCUSSION

A. Corruption Violations Subject to Administrative Sanctions Under the Village Law Can Be Criminally Accountable Under the Corruption Eradication Act

Corruption in village financial management is an act/action that can result in losses in terms of finances and the village economy. Thus, corruption in village financial management can be said to be any action taken by someone that can cause harm to villagers, village government and all levels of society. The perpetrators of corruption in village funds are people who are directly involved in managing village finances, such as the Village Head, Village Secretary, Head of Financial Affairs, and other village officials. Corruption often occurs in village financial management, for example, bribery within the village government, gratuities/gifts received by village elements, embezzlement of village funds, and other actions that can harm the village, region and state.  

1. Mechanism error, due to ignorance;
2. Improper planning;
3. Not in accordance with the rules and implementation instructions and technical instructions;
4. Administration of financial reports that are not transparent and accountable;
5. Reduction of Village Fund Allocation for the personal interests of officials;
6. There is no accountability report related to the use of village funds;
7. Deviations from the use of village assets: transfer of land rights to the Village Treasury (Bengkok); which is not their right;

In the case of violations committed by the Village Head, namely collusion, corruption, and nepotism, receiving money, goods, and/or services from other parties that can influence the decisions to be made according to article 29 letter f in the Village Law, administrative sanctions are imposed according to article 30 of the Village Law. Furthermore, in Law number 30 of 2014 concerning Government Administration, it has also been explained, if there is an administrative error that results in state losses not due to an element of abuse of authority, a refund of state financial losses is carried out no later than 10 (ten) working days from the date it was decided and the issuance of the results of supervision, then the imposition of refund of the state losses is borne by the Government Agency. However, if there is an administrative error that results in state losses due to an element of abuse of authority, the refund of the state losses is borne by government officials.

In relation to the provisions of article 29 letter f of the Village Law which contains the prohibition of the Village Head from abusing his authority and the prohibition of committing
corruption, collusion and nepotism, furthermore in terms of sanctions imposed on the Village Head who violates article 29 letter f, it is contained in article 30 of the Law. Village Law, namely administrative sanctions in the form of verbal warnings and/or written warnings, if in the event that administrative sanctions are not implemented, temporary dismissal actions can be carried out and continued with dismissal, but there are differences in the application of sanctions to case decisions Number 1646 K/Pid.Sus/2017 juncto Decision on Case Number: 05/Pid.Sus-TPK/2017/PT SBY juncto Decision on Case Number: 186/Pid.Sus/TPK/2016/PN.Sby, on behalf of Rujito bin Nasir, in this case Rujito Bin Nasir is a village head of Talun Village RT.13 RW.07, Montong District, Tuban Regency who commits acts of enriching himself or others or a corporation against the law that can result in financial losses to the state or the country’s economy or also known as corruption. In the case decision number 1646 K/Pid.Sus/2017 it is clear that the Supreme Court imposed criminal sanctions on the Defendant Rujito Bin Nasir as the Village Head of Talun Village who had committed acts of corruption and did not impose administrative sanctions in accordance with the articles in the Village Law, whereas in this case, the Defendant Rujito Bin Nasir has returned the money/funds for state losses arising from his actions.

The system for handling cases regarding corruption in village funds carried out by the Village Head should have been resolved by using the Corruption Eradication Act, although according to the Village Law, it imposes administrative sanctions in the form of a penalty for returning state losses/money and followed by termination of office. Because village fund corruption is all actions that can harm the finances and economy of the state and village. So that all actions taken can harm the village community, village government and all levels of society. Thus, it is proper for perpetrators of village fund corruption to receive criminal penalties in accordance with the applicable law, namely the Corruption Eradication Act. Corruption is an extraordinary crime, the handling of corruption cannot be carried out normally.

That furthermore related to corruption violations that are subject to administrative sanctions according to the Village Law, it is very necessary to be held criminally accountable according to the Corruption Eradication Act, because the imposition of administrative sanctions on violations of village fund corruption cannot remove the criminal attached to the perpetrators of corruption. Even though the perpetrator of the crime of corruption in village funds, in this case the Village Head, has returned the money from corruption, he can still be punished. This is confirmed in Article 4 of Law Number 31 of 1999 concerning the Eradication of Criminal Acts of Corruption which states that the return of state financial losses does not eliminate the conviction of perpetrators of criminal acts of corruption as referred to in Article 2 and Article 3 of the Law on the Eradication of Criminal Acts of Corruption. If the act has fulfilled the criminal element of corruption, the return of state financial losses or the state’s economy does not abolish the crime. The crime must still be processed legally. The benefits of returning state financial losses or the results of corruption are only to lighten the sentence in court in the trial process, and even then the case examiner judge can decide whether the return can ease the punishment of the perpetrator of the criminal act of corruption or not. Moreover, the criminal act of corruption is a formal offense, which means that when the perpetrator’s actions have fulfilled the elements of the criminal act of corruption, the perpetrator can be immediately convicted without the need for a consequence to arise.
B. Implications of the Dis-synchronization of Sanctions Related to Corruption under the Village Law with the Law on the Eradication of Corruption Crimes

Dis-synchronization is often referred to as disharmony of statutory regulations, which can be understood as an event, where there is more than one regulation governing the same material and content, but each of these regulations does not have similarities in its regulatory procedures. In addition, the disharmony of laws and regulations can also be interpreted as an overlapping condition between one regulation and another, thus there is a conflict or incompatibility of regulations either vertically or horizontally, overlapping regulations as intended, one of which is caused by the rule of law, which is too much in Indonesia.20

The problem of disharmony in laws and regulations can be grouped into several forms of disharmony, namely: a. the issue of disharmony in conditions of vertical inconsistency in terms of the form of regulations, namely regulations with a lower level contradicting a higher level regulation; b. the issue of disharmony in conditions of horizontal inconsistency in terms of time, namely several regulations that are parallel level but one applies earlier than regulations that are at a parallel level, but the material of one regulation is wider than the content of the other regulations; c. the problem of disharmony in the condition of horizontal inconsistency in terms of material in the same regulation, of the same law and the problem of disharmony in the context of inconsistencies between different formal sources of law, for example between laws and judges’ decisions or between laws and customs.21

The disharmony of statutory regulations results in: a. The occurrence of differences in interpretation in its implementation b. The emergence of legal uncertainty c. Legislation is not implemented effectively and efficiently d. Legal dysfunction, meaning that the law cannot function to provide guidelines for behavior to the community, social control, dispute resolution and as a means of social change in an orderly and orderly manner.22

In terms of the synchronization of sanctions related to corruption according to the Village Law with the Law on the Eradication of Criminal Acts of Corruption is part of the disharmony of laws and regulations, so that the impact resulting from the dis-synchronization of sanctions related to corruption is the same as the impact caused by disharmony of laws and regulations invitation, which are as follows:

1. There are differences in interpretation in the implementation, as described in the previous discussion. There are many Village Heads who stumble in cases of village fund corruption who are threatened and punished and subject to sanctions according to articles in the Corruption Eradication Act, which according to article 30 of the Village Law, Village Heads who commit violations in the form of collusion, corruption and nepotism are subject to administrative sanctions in the form of returning state losses and followed by termination of office in accordance with the Law of the Republic of Indonesia Number 30 of 2014 concerning Government Administration in article 20. In case Number 16/Pid.Sus-TPK/2018/PN.Bjm. Karsani Bin Sadia, corrupted village funds of Rp. 121,501,469.00 (one

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20 Disharmonisasi Peraturan Perundangan undangan di Indonesia: Antara Bentuk, Penyebab dan Solusi, Zaenal Arifin, Adhi Putra Satria, Universitas Azzahra Jakarta, Universitas 17 Agustus 1945 Semarang;
21 Legowo, A. (2017). Harmonisasi Pengaturan Pemberian Jangka Waktu Hak Pakai Bagi Warga Negara Asing. Arena Hukum, 10(1), 97–119. https://doi.org/10.21776/ub.arenahukum.2017.01001.6
22 Disharmoni Peraturan Perundang-Undangan Di Bidang Agraria, Wasis Susetio, Fakultas Hukum Universitas Esa Unggul, Jakarta, Lex Jurnalica Volume 10 Nomor 3, Desember 2013
hundred twenty one million five hundred one thousand four hundred and sixty nine Rupiah), and sentenced to imprisonment for 2 (two) years and a fine of Rp. 50,000,000.00 (fifty million Rupiah) provided that if the fine is not paid, it is replaced with imprisonment for 1 (one) month and is sentenced to pay replacement money amounting to Rp. 121,501,469.00 (one hundred twenty-one million five hundred one thousand four hundred and sixty-nine rupiah). The legal events are as follows: The Defendant Karsani Bin Sadia is the Coordinator of the Technical Implementation of Village Financial Management (PTPKD) Sungai Namang Village for Fiscal Year 2015 who has made irregularities in village financial management as stated in the Village Revenue and Expenditure Budget (APBDes) for Fiscal Year 2015 by increasing the price of goods sold/purchased (mark up) in physical development activities and purchasing village office materials, as well as falsifying financial evidence, which does not match what is stated in the Letter of Accountability (SPj) document and financial statements with existing physical evidence in the field as well as evidence from Third Parties, resulting in a state financial loss of Rp. 121,501,469,- (one hundred twenty one million five hundred one thousand four hundred and sixty nine Rupiah).

2. There is legal uncertainty. With the different interpretations between the Village Law and the Corruption Eradication Act related to the problem of corruption specifically in terms of misuse of village funds, resulting in a legal uncertainty, the defendant should only be subject to one of the sanctions, but because of the existence of two rules which differ between the Village Law and the Corruption Eradication Act, the defendant must receive two sanctions, namely administrative sanctions in accordance with article 30 of the Village Law by being sentenced to return state losses and followed by termination of office, as well as criminal sanctions in accordance with articles 2 and 3 Corruption Eradication Act with a minimum penalty of four years in prison and a fine of two hundred million rupiah, while the maximum sentence is imprisonment for 20 (twenty) years and if it is carried out in certain cases, the death penalty and a fine of one billion rupiah can be imposed. As stated in case Number 44/Pid.Sus-TPK/2018/PN Plk, Wick Hartono Als Iwick, Head of Bumi Rahayu Village / G-4, Kapuas Murung District, Kapuas Regency, Central Kalimantan Province, corrupted village funds of Rp.449,436,942.00 (four hundred forty-nine million four hundred and thirty-six thousand nine hundred and forty-two rupiahs), sentenced to imprisonment for 4 (four) years 6 (six) months and a fine of Rp. 200,000,000.00 (two hundred million rupiah) provided that if the fine is not paid, it will be replaced with imprisonment for 6 (six) months and an additional penalty of paying compensation in the amount of Rp. 449,436,942,- (four hundred and forty-nine million four hundred thirty-six thousand nine hundred and forty-two rupiahs) provided that if the Defendant is unable to pay compensation for 1 (one) month after the court’s decision has permanent legal force, his assets may be confiscated and auctioned by the Prosecutor to pay the replacement money and in the case of not having sufficient assets to pay the replacement money, then replacing it with imprisonment for 2 (two) years.

Furthermore, legal certainty in the context of setting sanctions related to corruption in village funds is a legal guarantee that is carried out by setting sanctions according to the
provisions of the article in the Corruption Eradication Act, namely by applying criminal sanctions instead of administrative sanctions.

That legal certainty itself contains several meanings, namely the existence of clarity, does not cause multiple interpretations, does not cause contradictions, and can be implemented. The law must apply firmly in society, contain openness so that anyone can understand the meaning of a legal provision. One law with another must not be contradictory so that it does not become a source of doubt. Legal certainty is a legal instrument of a country that contains clarity, does not cause multiple interpretations, does not cause contradictions, and can be implemented, which is able to guarantee the rights and obligations of every citizen in accordance with the existing culture of the community. The law must be certain because with certain things it can be used as a measure of truth and for the achievement of legal goals that demand peace, tranquility, welfare and order in society and legal certainty must be able to guarantee public welfare and guarantee justice for the community.

According to Maria Farida Indarti Soeprapto,23 quoting the opinion of A. Hamid S. Attamimi, the principles for the formation of proper legislation include:
1. the principle of clear goals;
2. the principle of the need for regulation;
3. the principle of appropriate organs/institutions and content;
4. the principle can be implemented;
5. the principle of recognizability;
6. the principle of equal treatment in law;
7. the principle of legal certainty;
8. the principle of implementing the law according to individual circumstances;

According to the provisions of Article 6 paragraph (1) letter i of Law Number 12 of 2011 the content of the legislation must reflect the principles of order and legal certainty. Furthermore, the explanation of Article 6 paragraph (1) letter i states that what is meant by ‘principles of order and legal certainty’ is that each Content Material of Laws and Regulations must be able to create order in society through guarantees of legal certainty.

Thus, to ensure legal certainty in the Village Law that is not synchronized with each other or synchronized with the Corruption Eradication Act related to administrative sanctions in article 30 of the Village Law with articles 2 and 3 of the Corruption Eradication Act, then the provisions of the formulation of Article 30 paragraph 1 of the Village Law must be amended with the following sound: ‘The Village Head who violates the prohibition as referred to in Article 29 letters a, b, c, d, e, g, h, i, j, k, l is subject to administrative sanctions in the form of verbal warnings and/or written warnings and article 29 letter f is subject to sanctions in accordance with the applicable law’, namely the Law on the Eradication of Criminal Acts of Corruption.

With the change in the formulation of Article 30 paragraph 1 of the Village Law, it will guarantee legal certainty because it is in sync with Article 2 and Article 3 of the Corruption Eradication Law. So that the Village Law regulates villages and in this case related to corruption carried out by the Village Head can guarantee legal certainty because with

23 Maria Farida Indarti Soeprapto, 2007, Ilmu Perundang-undangan I, Kanisius, Yogyakarta, at. 256.
certain things it can be used as a measure of truth and for the achievement of legal goals
that demand peace, tranquility, welfare and order in society. and legal certainty must be
able to guarantee public welfare and guarantee justice for the community.

3. Legislation is not implemented effectively and efficiently, in this case the rules contained in
the Village Law, if the violation committed by the Village Head in terms of corruption is
enforced by the Corruption Eradication Act, then the implementation of the Village Law
does not can be effective and efficient even as neglected, and with the implementation of
village laws and regulations effectively and efficiently, the purpose of the establishment of
the Village Law is to maintain and strengthen villages so that they become strong, develop,
independent and democratic and create a strong foundation in carrying out their duties.
governance and development towards a just, prosperous and prosperous society cannot be
realized.
Furthermore, the theory of legal effectiveness is that whether or not a law is effective is
determined by 5 (five) factors, namely:24
1. The legal factor itself (law).
2. Law enforcement factors, namely the parties that form and apply the law.
3. Factors of facilities or facilities that support law enforcement.
4. Community factors, namely the environment in which the law applies or is applied.
5. Cultural factors, namely as a result of work, creativity and taste based on human initiative
   in social life.
The five factors above are closely related, because they are the main things in law
enforcement, as well as a benchmark for the effectiveness of law enforcement. all of these
factors will greatly determine the process of law enforcement in society and cannot be
denied from one another, failure in one component will have an impact on other factors.25
The law will be effective if the purpose of its existence and application can prevent
unwanted actions from eliminating chaos. Effective law in general can make what is
designed can be realized. If there is a darkness, there is the possibility of easy correction if
there is a need to implement or apply the law in a different new atmosphere, the law will
be able to solve it.26

4. There is a legal dysfunction, which means that the law cannot function to provide
guidelines for behavior to the community, social control, dispute resolution and as a means
of social change in an orderly and orderly manner.
Law has a very important role and function in the Indonesian state. The role of law,
especially in dealing with changes in society, needs to be studied in order to encourage
social change for the better. The influence of this legal role can be direct and indirect. The
law has an indirect influence in encouraging the emergence of social change. On the other
hand, the law forms or changes the main institutions or important social institutions, so

24 Soerjono Soekanto, 2008, Faktor-Faktor yang Mempengaruhi Penegakan Hukum, Jakarta:PT. Raja Grafindo
Persada, at. 87
25 http://ilmuhukumuisuka.blogspot.com/2015/11/teori-teori-penegakan-hukumkesadaran.html
26 Salim,H.S dan Erlis Septiana Nurbani, 2013 , Penerapan Teori Hukum Pada Tesis dan Disertasi , Jakarta :
Rajawali Press,at.303
there is a direct influence, which is often referred to as the law as a tool to change behavior in society.

The dis-synchronization of sanctions related to corruption according to the Village Law with the Corruption Eradication Act can result in legal dysfunction. In this case, if the village fund corruption violation committed by the Village Head is subject to criminal sanctions in accordance with article 2 and article 3 of the Corruption Eradication Act, then there is a legal dysfunction in the Village Law, article 30 which imposes administrative sanctions for Village heads who commit violations in the form of corruption. Thus, the purpose of the establishment of the Village Law is to protect and empower villages to become strong, advanced, independent and democratic and to create a strong foundation in implementing governance and development towards a just society.

C. Legal Solutions for the Dis-Synchronization of Two Settings About Sanctions Against Village Heads Who Do Corruption

The 'innate' problem of the rule of law is the dis-synchronization/disharmony of regulations caused by too many regulations, known as hyper regulations, which are then popularly referred to as legal obesity.\(^\text{27}\) Regulatory dis-synchronization marked by a conflict of norms does not only occur in Indonesia, but also in other legal countries in the world. Norm conflict occurs when in one regulatory object there are two conflicting norms so that only one norm can be applied to the regulatory object and results in the exclusion of other norms.

In this regard, the term overlapping arrangements is also known, namely the condition in which an arrangement is regulated in two different regulations. This overlapping condition is basically not too much of a problem in its application if the settings do not conflict with one another. However, overlapping arrangements should be avoided wherever possible.\(^\text{28}\) In addition to this arrangement is redundant because it does not change the behavior of the previous arrangement, rearranging things that have been regulated less carefully and carefully can lead to different interpretations in their application. There are many things that cause norm conflicts to often occur, including the existence of laws and regulations that are required to always be dynamic in following the development of community needs, laws and regulations are divided into levels arranged in a hierarchy, and their legal substance covers aspects of people's lives that are so complex.\(^\text{29}\) In addition, norm conflicts can also be caused by demands for legal protection against conflicting interests and uncertainty regarding the content or substance of the law itself.\(^\text{30}\)

In the formation of laws and regulations, norm conflicts are sometimes caused by sectoral egos between the regulatory authorities (norm creating authority). This is inseparable from the influence of the government system of a country where government functions are carried out by many organs, attached to which the authority to form regulations is based on

\(^{27}\) Ibnu Sina Chandranegara. 2019. Bentuk-Bentuk Perampingan dan Harmonisasi Regulasi. Jurnal Hukum Ius Quia Iustum Volume 26 Nomor 3at. 436.

\(^{28}\) I.C. van der Vlies. 2005. Handboek Wetgeving. Diterjemahkan oleh Linus Doludjawa, Jakarta: Direktorat Jenderal Peraturan Perundangan andangan Departemen Hukum dan HAM RI, hlm. 225.

\(^{29}\) Jaap C. Hage. 1997. Reasoning with Rules: an Essay on Legal Reasoning and Its Underlying Logic. Dordrecht: Kluwer Academic Publishers, at. 180.

\(^{30}\) Giovanni Sartor. 1992. Normative Conflicts in Legal Reasoning, Artificial Intelligence and Law I. Dordrecht: Kluwer Academic Publishers, at. 209.
the authority obtained by attribution or delegation. Indonesia is a country with a fairly fat government institutional structure and is also faced with problems of intersection and overlapping of authorities between institutions. This has an impact on the potential for disharmony and overlapping regulations that are formed. A lean government institutional structure with a clear division of authority between institutions will certainly support the achievement of effective government functions and reduce the potential for regulatory disharmony. In addition, the potential for dissynchronization of regulations, either directly or indirectly, is also caused by, among other things: the lack of strong position and authority of institutions that are authorized to harmonize, knowledge and competence of human resources of law makers that still need to be improved, including regulatory drafters. legislation, lack of thoroughness and prudence in conducting legal scrutiny (legal scrutiny), analysis of the impact of policies that are not carried out in depth and comprehensively, alternating officials who are authorized to make policies with viewpoints, as well as other matters of a technical nature, such as methods and techniques for drafting good laws and regulations to produce regulations that are harmonious, unbiased in meaning, and do not have multiple interpretations.

There are 3 (three) ways to overcome the occurrence of synchronization of laws and regulations, namely as follows:

a. Amend/retract articles that experience discrepancies (disharmony) or all articles of relevant laws and regulations, by the institutions/agencies authorized to form them.

b. Applying for a judicial review application to the judiciary as follows;
   1) To examine the law against the Constitution to the Constitutional Court;
   2) To examine the legislation under the law against the law to the Supreme Court.

c. Using legal principles/legal doctrines as follows:
   1) Lex superior derogat legi inferiori. Legislative regulations that have a higher position override laws and regulations that have a lower position, except if the material of laws and regulations that have a higher position regulates matters which are determined by law to be the authority of the relevant legislation. have a lower position.31

The principle of lex superior derogat legi inferiori means that a higher law (norm/rule of law) negates the validity of a lower law (norm/rule of law). Determining whether a norm has a higher position than other norms is certainly not a difficult thing because the rule of law generally has a written legal order that is structured hierarchically. In the Indonesian legal system, the types and hierarchy of laws and regulations are regulated in the provisions of Article 7 and Article 8 of Law Number 12 of 2011 concerning the Establishment of Legislation. Some countries set a hierarchy of laws and regulations in their constitutions, it even regulates the position of international treaties in the national legal system so as to answer the question of the position and legal power of international treaties in the national legal system.

31 Bagir Manan, Hukum Positif Indonesia, Yogyakarta, 2004, at.56. Periksa juga penjelasan Pasal 7 ayat (5) Undang-Undang Nomor 10 Tahun 2004 tentang Pembentukan Peraturan Perundang-Undangan sebagai berikut; ‘dalam ketentuan ini yang dimaksud dengan ‘hierarki’ adalah penjenjangan setiap jenis peraturan perundang-undangan yang didasarkan pada asas bahwa peraturan perundang-undangan yang lebih rendah tidak boleh bertentangan dengan peraturan perundang-undangan yang lebih tinggi’.
In practice, the validity of a legal norm is often confirmed with reality so that the justification of a norm will point to a certain fact. Such an understanding is actually inaccurate because in essence the basis for the validity of a norm is always a norm, not a fact. The search for the basis for the validity of a norm leads us not to reality but to other norms on which the norm was born. The statement ‘reality’ is true because it corresponds to the reality of sensory experience, while the statement ‘should’ is a norm that is only valid if the norm is included in a valid norm system, if the norm is obtained from a basic norm which is postulated valid. The basis for the truth of the statement ‘reality’ is its conformity with empirical reality, while the basis for the validity of a norm is a postulate. Namely the norm that is postulated as a norm that is essentially valid, namely the basic norm (grundnorm). All norms whose validity can be traced to the same basic norm form a system of norms or an order of norms. This basic norm which is the main source is the binder between all the different norms that make up a norm order. A norm belongs to a certain normative system or normative order, it can be tested only by confirming that the norm derives its validity from the basic norms that make up that norm order.

2) *Lex posterior derogat legi priori.*

The principle of lex posterior derogat legi priori means that the new law (norm/rule of law) nullifies the validity of the old law (norm/rule of law). This principle can only be applied in conditions where the new legal norms have an equal or higher position than the old legal norms. This is related to the previous explanation, that the relationship between norms is a relationship between ‘superordination’ and ‘subordination’ where the validity of lower norms always comes from higher norms. Therefore, it is impossible for the lower regulation to negate the higher regulation even though the lower regulation is a later regulation. The application of this principle, as with the application of the lex superior principle, it is not difficult because there is a definite measure in determining which regulations are new regulations, namely by looking at the time of their entry into force chronologically. In the formation of laws and regulations, the application of this principle is commonly practiced by including a derogation norm in the closing provisions of the formed regulations. The norm states that with the enactment of the new regulations, the old regulations are declared revoked and invalid. This has been adopted in the technique of drafting laws and regulations as regulated in Attachment II of Law no. 12 of 2011. Several technical provisions for the preparation of laws and regulations relating to the application of this principle include the following: 1. If the content in the new Laws and Regulations causes a change or replacement of all or part of the content in the old Laws and Regulations, the new Laws and Regulations must expressly stipulate the revocation of all or part of the contents of the old Laws and Regulations. 2. For the sake of legal certainty, the revocation of the Legislative Regulations is not formulated in general but explicitly states the revocation of the Laws and Regulations.

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32 Hans Kelsen. 1991. General Theory of Norms, translated by Michael Hartney. Oxford: Clarendon Press, at. 160

33 Kamus Besar Bahasa Indonesia, “postulat” merupakan kata benda (noun) yang berarti asumsi yang menjadi pangkal dalil yg dianggap benar tanpa perlu membuktikannya; anggapan dasar; aksioma.

34 Hans Kelsen, General Theory of Law and State, Op. Cit., at. 161.
3). *Lex specialis derogat legi generalis*

The principle of lex specialis derogat legi generalis means laws (norms/rules of law) that specifically nullify the validity of general laws (norms/rules of law). Specificity takes precedence over general arrangements and it is undisputed that everything related to specific matters is the most important. The rationale for prioritizing this particular law is that specific legal rules are certainly more relevant and compatible and more adapted to the legal needs and more specific subjects that are not able to be covered by general legal rules. It is possible that since the establishment of this special legal provision, it is realized that it has the potential to deviate from the general provision with the intention of completing or even making improvements or corrections to general legal provisions. This is in line with the views of the famous utilitarian legal philosopher, namely Jeremy Bentham.\(^{35}\)

Applying the principle of lex specialis is not an easy thing considering that there is no definite measure to determine absolutely that a rule of law is specific to other general rules of law. The general-specific relationship between one rule and another is relative. Sometimes a regulation is located as lex specialis, but in relation to other regulations it can also be located as lex generalis. However, determining lex specialis in a case of conflict of norms is not impossible. Legal science is not an exact field of science which in every question always has a right or wrong answer. Truth in legal science is not absolute, but the search for rational and acceptable answers can be reached by using a systematic legal logic approach. Prof. Bagir Manan in his book 'Indonesian Positive Law' as quoted by AA Oka Mahendra in his article entitled 'Harmonization of Legislation' stated that there are several things that can be used as guidelines in applying the principle of lex specialis derogat legi generali, namely as follows: specifically in the special legal rules; 2. the provisions of the lex specialis must be equal to the provisions of the lex generalis (for example, the law with the law); and 3. the provisions of the lex specialis must be in the same legal environment (regime) as the lex generalis, for example: the Commercial Code (KUH Dagang) is lex specialis from the Civil Code (KUH Perdata) because it is in the the same law, namely the civil law environment.\(^{36}\)

According to Prof. Bagir Manan, there is often a mistake (misleading) in interpreting the relationship between general and specific laws or regulations. It is as if the special must or must override all general provisions when it should not be. Provisions of a general nature remain in effect as long as they are not specifically regulated in the relevant special regulations. For example, if you look closely at Article 1 of the Commercial Code: ‘The provisions of the Civil Code, as long as they are not specifically regulated in this Law (meaning the Commercial Code) remain valid (applied).’\(^{37}\)

The application of special laws to general laws must always be carried out partially, so that general legal norms will continue to apply as a background that provides guidance on legal interpretation for these specific norms. Special legal norms are exceptions to general legal norms. These special legal norms

\(^{35}\) Joel P. Trachtman. 2013. The Tools of Argument: How the Best Lawyers Think, Argue, and Win. South Carolina: Createspace Independent Publishing, at. 57.

\(^{36}\) Bagir Manan. 2004. Hukum Positif Indonesia. Yogyakarta, at. 56

\(^{37}\) Bagir Manan. 2008. Akilat Hukum di Dalam Negeri Pengesahan Perjanjian Internasional (Tinjauan Hukum Tata Negara), Status Perjanjian Internasional dalam Tata Perundang-undangan Nasional: Kompilasi Permasalahan. Jakarta: Direktorat Perjanjian Ekonomi Sosial dan Budaya, Direktorat Jenderal Hukum dan Perjanjian Luar Negeri Departemen Luar Negeri RI, at. 10-11
norms create a ‘legal loophole’ in a legal arrangement or norm of a general nature, because the special legal norm has a more concrete and specific regulatory scope so that it can partially derogate the general legal provisions.\textsuperscript{38}

Lex specialis is very likely to be formed after the general rules have been applied first. In this situation, the application of the principle of lex specialis can help simplify the process of forming special regulations that are formed in the future. The formation of special rules is not hampered by the general rules that already exist because it is these special rules that take precedence over general rules. The application of the lex specialist principle is certainly very supportive of the process of law formation that is responsive in accordance with the dynamics of the development of the legal needs of the community. This indirectly overcomes one of the weaknesses of the legislation as stated by Prof. Satjiptjo Rahardjo. He stated that the desire of the legislators to make general formulations contains risks, that it ignores and enforces differences or special features that cannot be simply equated. Especially in this complex and specialized modern life environment, it is not easy to generalize to a particular arrangement of things.\textsuperscript{39} The formation of more specific norms in the future to accommodate the development of complex and dynamic legal needs is a necessity. This is where the role of legal science through the application of the lex specialis principle can answer that the formation of specific regulations is still carried out within the corridor of a systematic and harmonious legal system.

That the legal solution so that there is no synchronization between the Village Law and the Law on the Eradication of Corruption Crimes in terms of corruption in village funds carried out by the Village Head is to change the articles that experience discrepancies (dissynchronization) in part or all of the articles of legislation relating to , by the institution/agencies authorized to form it. In this case, in the Village Law which is synchronized with the Corruption Eradication Act related to the arrangement of administrative sanctions in article 30 of the Village Law with articles 2 and 3 of the Corruption Eradication Act, the provisions of the formulation of Article 30 paragraph 1 The Village Law must be amended with the following sound: “The Village Head who violates the prohibition as referred to in Article 29 letters a, b, c, d, e, g, h, i, j, k, l is subject to administrative sanctions in the form of verbal warnings and/or written warnings and Article 29 letter f is subject to sanctions in accordance with the applicable law, namely the Law on the Eradication of Criminal Acts of Corruption”.

With the change in the formulation of Article 30 paragraph 1 of the Village Law, it will guarantee legal certainty because it is in accordance with Article 2 and Article 3 of the Corruption Eradication Law. So that the Village Law regulates villages and in this case related to corruption carried out by the Village Head can guarantee legal certainty because with certain things it can be used as a measure of truth and for the achievement of legal goals that demand peace, tranquility, welfare and order in society. and legal certainty must be able to guarantee general welfare and guarantee justice for the community.

\textsuperscript{38} Jörg Kammerhofer. 2010. Uncertainty in International Law: A Kelsenian Perspective. London & New York: Routledge at. 148.
\textsuperscript{39} Satjipto Rahardjo. 2012. Ilmu Hukum, Bandung: PT. Citra Aditya Bakti, at. 85.
IV. CONCLUSION

Violations that are subject to administrative sanctions according to the Village Law really need to be criminally accounted for according to the Corruption Eradication Act, because the imposition of administrative sanctions on violations of village fund corruption cannot remove the criminal attached to the perpetrators of corruption. Even though the perpetrator of the crime of corruption in village funds, in this case the Village Head, has returned the money from corruption, he can still be punished. This is confirmed in Article 4 of Law Number 31 of 1999 concerning the Eradication of Criminal Acts of Corruption which states that the return of state financial losses does not eliminate the conviction of perpetrators of criminal acts of corruption as referred to in Article 2 and Article 3 of the Law on the Eradication of Criminal Acts of Corruption. If the act has fulfilled the criminal element of corruption, the return of state financial losses or the state's economy does not abolish the crime. The crime must still be processed legally. The benefits of returning state financial losses or proceeds of corruption are only to lighten the sentence in court in the trial process, and even then the case examiner judge can decide whether the return can ease the punishment of the perpetrator of the criminal act of corruption or not. Moreover, the criminal act of corruption is a formal offense, which means that when the perpetrator's actions have fulfilled the elements of the criminal act of corruption, the perpetrator can be immediately convicted without the need for a consequence to arise.

The implications arising from the synchronization of sanctions related to corruption according to the Village Law with the Anti-Corruption Law are as follows:

a. The occurrence of differences in interpretation in the implementation of the Village Law;
b. There is legal uncertainty.
c. The rules contained in the Village Law cannot be implemented effectively and efficiently.
d. There is a legal dysfunction in the Village Law, which means that the law (Village Law) cannot function to provide guidelines for behavior to the community, social control, dispute resolution and as a means of social change in an orderly and orderly manner.

The legal solution so that there is no synchronization between the Village Law and the Law on the Eradication of Corruption Crimes in the case of corruption in village funds carried out by the Village Head is to change the articles that have discrepancies (dis-synchronization) in part or all of the articles of the relevant laws and regulations, by the institution/agencies authorized to form it. In this case, in the Village Law which is synchronized with the Corruption Eradication Act related to the arrangement of administrative sanctions in article 30 of the Village Law with articles 2 and 3 of the Corruption Eradication Act, the provisions of the formulation of Article 30 paragraph 1 The Village Law must be amended with the following sound: ‘The Village Head who violates the prohibition as referred to in Article 29 letters a, b, c, d, e, g, h, i, j, k, l is subject to administrative sanctions in the form of verbal warnings and/or written warnings and Article 29 letter f is subject to sanctions in accordance with the applicable law, namely the Law on the Eradication of Criminal Acts of Corruption’.

With the change in the formulation of Article 30 paragraph 1 of the Village Law, it will guarantee legal certainty because it is in accordance with Article 2 and Article 3 of the Corruption Eradication Law. So that the Village Law regulates villages and in this case related to corruption carried out by the Village Head and Village Apparatus can guarantee legal
certainty because with certain things it can be used as a measure of truth and for the achievement of legal goals that demand peace, tranquility, prosperity and well-being. Order in society and legal certainty must be able to guarantee general welfare and guarantee justice for the community.

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