

RINGKASAN

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**ANALISIS TERHADAP TINDAK PIDANA
KORUPSI TERHADAP DANA BANTUAN
KORBAN KONFLIK DI KABUPATEN ACEH
TIMUR**

(Dr. Yusrizal, S.H., M.H., dan Harun, S.H., M.H.,)

Pengelolaan dana bantuan korban konflik di Kabupaten Aceh Timur seharusnya diselenggarakan berdasarkan prinsip akuntabilitas untuk memulihkan hak-hak ekonomi masyarakat pasca-konflik. Namun, praktik penyalahgunaan kewenangan oleh pejabat publik menyebabkan tidak tersampainya bantuan tersebut dan menimbulkan kerugian keuangan negara. Penelitian ini bertujuan untuk menganalisis pengaturan hukum terhadap unsur tindak pidana korupsi pada dana bantuan korban konflik serta menganalisis secara yuridis pemenuhan unsur penyalahgunaan kewenangan dalam Putusan Nomor 60/Pid.Sus-TPK/2024/PN.Bna.

Metode penelitian yang digunakan adalah yuridis normatif dengan pendekatan perundang-undangan (*Statute Approach*) dan pendekatan kasus (*Case Approach*). Data yang digunakan adalah data sekunder berupa bahan hukum primer, sekunder, dan tersier yang dikumpulkan melalui studi kepustakaan dan dokumentasi, kemudian dianalisis secara kualitatif.

Pengaturan hukum korupsi dana bantuan korban konflik merupakan jalinan norma antara regulasi tindak pidana korupsi, perbendaharaan negara, dan kekhususan Aceh, di mana pelanggaran petunjuk teknis penyaluran yang disertai motif keuntungan tidak sah dikategorikan sebagai perbuatan melawan hukum. Pembuktian dalam Putusan Nomor 60/Pid.Sus-TPK/2024/PN.Bna menunjukkan bahwa terdakwa selaku Ketua Badan Reintegrasi Aceh terbukti menyalahgunakan kewenangan jabatannya melalui penetapan data penerima fiktif dan pengabaian verifikasi, yang secara langsung mengakibatkan kerugian keuangan negara yang nyata berdasarkan hasil audit resmi.

Oleh karena itu, disarankan kepada Pemerintah Aceh dan Badan Reintegrasi Aceh untuk segera membangun sistem verifikasi penerima bantuan berbasis teknologi digital yang terhubung dengan data kependudukan nasional guna menutup celah manipulasi data fiktif serta menjamin keterbukaan akses informasi bagi pengawasan sosial masyarakat. Selain itu, aparat penegak hukum diharapkan lebih fokus pada upaya pelacakan dan penyitaan aset milik para pelaku korupsi secara progresif sebagai langkah nyata dalam memulihkan kerugian keuangan negara serta mengembalikan hak-hak ekonomi yang seharusnya diterima oleh masyarakat korban konflik di Aceh Timur.

Kata Kunci: *Korupsi, Penyalahgunaan Kewenangan, Dana Bantuan, Korban Konflik, Pertanggungjawaban Pidana.*

ABSTRACT

Khatijatul Musanna 220510122 ***AN ANALYSIS OF THE CRIMINAL OFFENSE OF CORRUPTION INVOLVING CONFLICT VICTIM ASSISTANCE FUNDS IN EAST ACEH REGENCY***
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The management of assistance funds for conflict victims in East Aceh Regency should be carried out in accordance with the principle of accountability to restore the economic rights of communities affected by the conflict. However, the abuse of authority by public officials has resulted in the misappropriation of these funds, preventing the intended beneficiaries from receiving assistance and causing financial losses to the state. This study aims to analyze the legal framework governing the elements of corruption involving conflict victim assistance funds and to examine, from a juridical perspective, the fulfillment of the element of abuse of authority in Decision Number 60/Pid.Sus-TPK/2024/PN.Bna.

This research employs a normative juridical method using both the Statutory Approach and the Case Approach. The study relies on secondary data consisting of primary, secondary, and tertiary legal materials collected through library research and document analysis, which are subsequently analyzed using qualitative methods.

The legal regulation of corruption involving conflict victim assistance funds constitutes an interrelated framework of norms derived from anti-corruption legislation, state treasury regulations, and the special legal framework applicable to Aceh. Violations of the technical guidelines governing the distribution of assistance, when accompanied by the intent to obtain unlawful benefits, constitute an unlawful act. The evidence presented in Decision Number 60/Pid.Sus-TPK/2024/PN.Bna demonstrates that the defendant, acting as the Head of the Aceh Reintegration Agency, abused his official authority by approving fictitious beneficiary data and deliberately neglecting the required verification process, thereby directly causing actual financial losses to the state as confirmed by an official audit.

Accordingly, it is recommended that the Government of Aceh and the Aceh Reintegration Agency promptly develop a technology-based digital beneficiary verification system integrated with the national population database to prevent fictitious data manipulation and ensure transparency for public oversight. Furthermore, law enforcement agencies should prioritize progressive asset-tracing and asset-seizure measures against corruption offenders as a concrete effort to recover state financial losses and restore the economic rights of conflict victims in East Aceh.

Keywords: *Corruption, Abuse of Authority, Assistance Funds, Conflict Victims, Criminal Liability.*