PAMULANG
-LAW REVIEW-

Volume 9 Issue 1, August 2026 pp. 51-75
PALREV | JOURNAL OF LAW
ISSN : 2622-8408 – E-ISSN 2622-8416
DOI : 10.32493/palrev.v9i1.64026

Judicial Reasoning and Sentencing in Village Fund Corruption: Comparing Indonesian Court Decisions No. 8/Pid.Sus-TPK/2021/PN.Kdi and No. 138/Pid.Sus-TPK/2025/PN.Mdn

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ABSTRACT

Village fund corruption presents a complex challenge for criminal law when the unlawful use of public funds arises from substantially different motives. This study examines judicial reasoning and sentencing in two village fund corruption cases involving contrasting circumstances: the use of village funds for personal enrichment and their use to finance urgent medical treatment for a village head's seriously ill spouse. It aims to determine the extent to which mens rea should influence criminal liability and sentencing in village fund corruption. This normative legal research employs statutory and case approaches by comparatively examining Decision No. 8/Pid.Sus-TPK/2021/PN.Kdi and Decision No. 138/Pid.Sus-TPK/2025/PN.Mdn within the framework of Indonesian anti-corruption law and principles of criminal responsibility. The findings demonstrate that personal enrichment accompanied by unlawful intent justifies criminal liability when the objective and subjective elements of corruption are established. Conversely, unlawful village fund expenditure motivated by an urgent humanitarian circumstance requires a more nuanced assessment of culpability, particularly regarding mens rea, motive, and the degree of blameworthiness. The study concludes that adjudicating village fund corruption should not rely solely on financial irregularities but should integrate legality with substantive justice through a comprehensive assessment of the defendant's culpability and the circumstances underlying the offense.

ARTICLE HISTORY

Received: 2026-04-22
Revised: 2026-06-29
Publihsed: 2026-08-30

KEYWORDS

Criminal Liability, Judicial Reasoning, Mens Rea, Sentencing, Village Fund Corruption.

KATA KUNCI

Pertanggungjawaban Pidana, Pertimbangan Hak, Mens Rea, Pemidanaan, Korupsi Dana Desa.

ABSTRAK

Korupsi dana desa menghadirkan persoalan hukum pidana yang kompleks ketika penggunaan dana secara melawan hukum dilatarbelakangi oleh motif yang berbeda secara fundamental. Penelitian ini menganalisis pertimbangan *hakim dan pemidanaan dalam dua perkara korupsi dana desa, yaitu penggunaan dana untuk memperkaya diri sendiri dan penggunaan dana untuk membiayai pengobatan mendesak istri kepala desa yang sakit keras. Penelitian bertujuan menentukan sejauh mana mens rea harus dipertimbangkan dalam pertanggungjawaban pidana dan pemidanaan korupsi dana desa. Penelitian hukum normatif ini menggunakan pendekatan perundang-undangan dan pendekatan kasus dengan membandingkan Putusan Nomor 8/Pid.Sus-TPK/2021/PN.Kdi dan Putusan Nomor 138/Pid.Sus-TPK/2025/PN.Mdn berdasarkan hukum pemberantasan korupsi dan prinsip pertanggungjawaban pidana. Hasil penelitian menunjukkan bahwa penggunaan dana untuk memperkaya diri disertai niat melawan hukum dapat melahirkan pertanggungjawaban pidana ketika unsur objektif dan subjektif tindak pidana terpenuhi. Sebaliknya, penggunaan dana yang melanggar tata kelola tetapi dilatarbelakangi keadaan darurat kemanusiaan memerlukan penilaian lebih mendalam terhadap mens rea, motif, dan tingkat kesalahan pelaku. Penelitian menyimpulkan bahwa penanganan korupsi dana desa tidak seharusnya hanya bertumpu pada penyimpangan keuangan, tetapi harus mengintegrasikan kepastian hukum dan keadilan substantif melalui penilaian komprehensif terhadap kesalahan serta keadaan yang melatarbelakangi perbuatan.*

A. INTRODUCTION

1. Background

Corruption remains one of the most persistent challenges to the rule of law, public accountability, and sustainable development in Indonesia.[1] Its consequences extend beyond financial losses to the State, as corrupt practices may undermine public confidence, weaken institutional integrity, and impair the State's capacity to distribute public resources fairly. Indonesian anti-corruption law therefore treats corruption as a serious offense requiring a comprehensive enforcement framework. The significance of this problem has increased with the decentralization of public financial management, particularly following the allocation of substantial public funds directly to villages.[2] Village funds are intended to strengthen local autonomy, improve public services, accelerate infrastructure development, and enhance community welfare. Nevertheless,

[1] DF Abdulkarim, "Kedudukan Hukum Komisi Pemberantasan Korupsi Dalam Kewenangannya Berdasarkan Undang-Undang Tindak Pidana Korupsi," *Journal Scientia De Lex*, no. Query date: 2026-03-15 20:45:06 (2022).

[2] Mesy Azmiza Azhar, "Dinamika Urusan Konkuren Antar Pemerintah Pusat Dan Pemerintah Daerah Dalam Sistem Desentralisasi," *Jurnal Lex Renaissance* 7, no. 3 (July 2022): 648–60, https://doi.org/10.20885/JLR.vol7.iss3.art14.

the expansion of village financial authority has simultaneously increased opportunities for mismanagement and abuse by village officials.

The legal position of village heads is particularly important because they exercise substantial authority over village governance and financial administration. Village funds constitute public resources that must be managed according to the principles of legality, transparency, accountability, effectiveness, and public interest. Misappropriation of these funds for private benefit may consequently trigger criminal liability under Indonesian anti-corruption legislation.[3] The problem is significant considering the substantial amount of public funds distributed to villages and the recurring involvement of village officials in corruption cases. The materials examined in this study demonstrate that village fund corruption has become an important dimension of Indonesia's broader corruption problem, requiring not only stronger supervision but also a careful application of criminal responsibility.[4]

Irregularities in the administration of village finances cannot automatically be treated as reflecting an equivalent level of criminal blameworthiness. A determination of criminal responsibility requires a careful separation between the objective commission of prohibited conduct and the subjective culpability attributable to the individual concerned. Consequently, non-compliance with administrative or financial rules does not, by itself, provide a sufficient basis for imposing criminal liability. This proposition is consistent with the maxim actus non facit reum nisi mens sit rea, under which punishability depends upon the convergence of an unlawful act (actus reus) and a legally blameworthy state of mind (mens rea). This distinction assumes particular significance in corruption cases involving public expenditure, since apparently similar financial violations may result from fundamentally different intentions, factual circumstances, levels of awareness, and degrees of individual culpability.[5] The materials underlying this research similarly recognize that punishment requires consideration not

[3] Gusti M. Ardi Abdussamad and Ergina Faralita, "Korupsi Politik Terlahir Dari Sistem Pemilihan Umum Menggunakan Sistem Proporsional Terbuka Di Indonesia," *Wasaka Hukum* 11, no. 1 (2023).
[4] Rahmat Aiman, "Hukum dan Korupsi: Tantangan dan Solusi dalam Pemberantasan Korupsi di Indonesia," *Peradaban Journal of Law and Society* 3, no. 1 (June 2024): 16–30, https://doi.org/10.59001/pjls.v3i1.170.
[5] MTW Aji, *Praktik Pemaafan Hakim (Rechterlijk Pardon) Dalam Sistem Peradilan Pidana Indonesia*, no. Query date: 2026-06-11 23:19:21 (2024).

only of the prohibited conduct but also of whether the conduct can properly be attributed to a person who is capable of bearing criminal responsibility.

This doctrinal problem can be observed in Decision No. 8/Pid.Sus-TPK/2021/PN.Kdi. The case concerned irregularities in the management of Village Funds and Village Fund Allocations in Rau-Rau Village, Bombana Regency. The conduct included unsupported expenditures, inaccurate financial accountability, failure to transfer allocated capital to the village-owned enterprise, discrepancies between procurement and actual work, and other irregularities in village financial administration. More importantly, the case involved personal enrichment amounting to approximately IDR 339.88 million for the village head and IDR 15.7 million for the village secretary, with the total State financial loss calculated at approximately IDR 355.58 million. These circumstances provide a relatively conventional model of village fund corruption in which unlawful financial conduct intersects with personal economic benefit.

A materially different problem emerges from Decision No. 138/Pid.Sus-TPK/2025/PN.Mdn. Although the case similarly concerned the use of village funds for personal purposes, the underlying circumstances were distinct because the funds were reportedly used under urgent circumstances to finance medical treatment for the defendant's seriously ill wife. The defendant was prosecuted under Article 3 in conjunction with Article 18 of the Indonesian Anti-Corruption Law and was ultimately subjected to criminal punishment.[6] The case consequently raises a more difficult doctrinal question: whether an unlawful use of public funds motivated by an urgent humanitarian circumstance should attract the same conception of culpability as conduct undertaken for deliberate self-enrichment.

The comparison between these decisions reveals a fundamental tension between legal certainty and substantive justice in corruption adjudication.[7] On the one hand, village funds are public assets whose use must strictly comply with statutory and administrative requirements. Humanitarian motives cannot automatically legitimize the

[6] AD Abdullah, MZ Faturrahman, and ..., "Efektivitas Pemidanaan Non-Penjara Dalam Mengurangi Overcrowding Lapas Di Indonesia," *Jurnal Hukum ...*, no. Query date: 2026-07-12 16:02:48 (2025), https://jurnal.umko.ac.id/index.php/legalita/article/view/2051.

[7] Børge Bakken and Jasmine Wang, "The Changing Forms of Corruption in China," *Crime, Law and Social Change* 75, no. 3 (April 2021): 247–65, https://doi.org/10.1007/s10611-021-09952-3.

unauthorized diversion of public resources. On the other hand, criminal law should distinguish unlawful conduct motivated by deliberate personal enrichment from conduct occurring under exceptional circumstances where the actor's purpose, degree of culpability, and subjective intention may be materially different. Treating these situations identically risks reducing corruption adjudication to the existence of financial irregularities while marginalizing the principle of culpability that constitutes a fundamental basis of criminal responsibility.

A different pattern emerges when recent scholarship on corruption sentencing is read collectively. Purba, Sularto, and Purwoto examined village fund corruption through the application of the statutory elements of corruption and the adequacy of judicial consideration in Decision No. 47/Pid.Sus-TPK/2021/PN Mdn.[8] Anjani and Setiadi took a different direction by comparing two corruption judgments involving village heads and questioning the disparity between the sanctions imposed, particularly in relation to State financial losses and the applicable sentencing framework.[9] At a broader level, Theresia, Markoni, and Nardiman explored sentencing disparity in corruption adjudication by considering judicial discretion and the role of Supreme Court sentencing guidelines in promoting consistency.[10] Mashita et al. subsequently compared village fund corruption judgments involving relatively comparable financial losses and demonstrated that differences in punishment may also be associated with the offender's position, method of committing the offence, personal circumstances, attitude during proceedings, and judicial assessment.[11] These studies demonstrate that sentencing disparity in corruption cases cannot be understood solely from the nominal amount of financial loss; nevertheless, the manner in which judges translate differences in individual culpability into the severity of punishment has not received equivalent analytical attention.

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[8] Ivan Nicola Yosua Purba, R. B. Sularto, and Agus Purwoto, "Tinjauan Yuridis Terhadap Tindak Pidana Korupsi Dana Desa Menurut Undang-Undang Nomor 31 Tahun 1999 Juncto Nomor 20 Tahun 2001," *Diponegoro Law Journal* 12, no. 4 (2023).

[9] Regina Anjani and Edi Setiadi, "Disparitas Putusan Tindak Pidana Korupsi Yang Dilakukan Oleh Kepala Desa (Studi Putusan Nomor 06/Pid.Sus-TPK/2022/PN.Bdg Dan Studi Putusan Nomor 06/Pid.Sus-TPK/2021/PN.Plg)," *Bandung Conference Series: Law Studies* 3, no. 1 (2023).

[10] Yohana Maria Theresia, Markoni, and Nardiman, "Disparitas Hukuman Perkara Tindak Pidana Korupsi Dan Pedoman Pemidanaan Tindak Pidana Korupsi Oleh Mahkamah Agung," *Syntax Literate: Jurnal Ilmiah Indonesia* 9, no. 2 (2024).

[11] Maya Mashita et al., "Studi Perbandingan Terhadap Putusan Pengadilan Dalam Dua Kasus Korupsi Dana Desa Dengan Nilai Kerugian Negara Yang Relatif Sama," *Jurnal Ilmiah Wahana Pendidikan* 11, no. 11.A (2025): 221–35.

The present research approaches the problem from the reasoning process that precedes the sentence rather than from sentencing disparity as its starting assumption. Decision No. 8/Pid.Sus-TPK/2021/PN.Kdi and Decision No. 138/Pid.Sus-TPK/2025/PN.Mdn provide a particularly relevant basis for this inquiry because the cases involve the misuse of village financial resources but arise from different configurations of conduct and culpability. The comparison therefore does not ask simply why one defendant received a different punishment from another. Instead, it examines how each court constructed the seriousness of the offence and the blameworthiness of the offender by considering the nature of the misuse, exercise of official authority, existence and character of personal benefit, purpose behind the use of public funds, degree of intentionality, State financial consequences, and mitigating and aggravating circumstances. This approach is important because numerical differences between sentences cannot themselves establish judicial inconsistency; different punishments may be legally defensible where they result from materially different levels of culpability.

Accordingly, the contribution of this study is situated in the judicial construction of proportionality between culpability and punishment in village fund corruption, rather than merely in identifying the existence of sentencing disparity. Its novelty consists in using two contrasting decisions to trace the judicial reasoning that connects the factual character of corruption, the offender's subjective blameworthiness, and the individualized sentence ultimately imposed. The research seeks to determine the extent to which Indonesian corruption courts provide a coherent justification for differentiating punishment when offences involving the same category of public resources arise from different motives, forms of personal benefit, degrees of abuse of authority, and levels of culpability. By doing so, the study aims to formulate a basis for distinguishing justifiable sentencing differentiation from arbitrary disparity, while simultaneously offering a more structured framework for assessing the consistency and proportionality of judicial reasoning in village fund corruption cases.

2. Research Questions

Based on the legal issues identified above, this study examines three interrelated questions concerning village fund management and corruption within the Indonesian legal system. First, it analyzes how Indonesian law regulates the authority and legal position of village officials in managing and utilizing village fund budgets. Second, it examines the criminal liability of village heads for corruption arising from the misuse or unlawful management of village funds, particularly in relation to the elements of criminal responsibility established under Indonesian anti-corruption law. Third, the study comparatively evaluates the judicial reasoning and sentencing in Court Decision No. 8/Pid.Sus-TPK/2021/PN.Kdi and Court Decision No. 138/Pid.Sus-TPK/2025/PN.Mdn to determine the extent to which the judges' legal considerations and sentencing outcomes reflect the fundamental objectives of law, particularly justice, legal certainty, and legal utility. These questions provide the analytical framework for assessing the relationship between the regulatory structure of village fund management, individual criminal responsibility, and the consistency and proportionality of judicial decision-making in village fund corruption cases.

3. Research Methods

This study employs a normative juridical research method using a comparative case approach to examine judicial reasoning and sentencing patterns in village fund corruption cases in Indonesia. The primary legal materials consist of Indonesian Court Decision No. 8/Pid.Sus-TPK/2021/PN.Kdi and Court Decision No. 138/Pid.Sus-TPK/2025/PN.Mdn, supplemented by relevant statutory provisions governing corruption, village governance, village financial management, and criminal sentencing. Secondary legal materials include scholarly books, peer-reviewed journal articles, legal doctrines, and previous studies concerning corruption, judicial reasoning, sentencing proportionality, and the criminal liability of public officials.[12] The study applies statutory, case, conceptual, and comparative approaches. [13] The case approach is used to identify the ratio decidendi, factual and legal considerations, evidentiary assessment, and aggravating and mitigating circumstances relied upon by the judges, while the comparative approach examines similarities and differences in the courts' reasoning and sentencing outcomes. Legal materials are collected through systematic document and

[12] Elisabeth Nurhaini Butar-Butar, *Metode Penelitian Hukum, Langkah-Langkah Untuk Menemukan Kebenaran Dalam Ilmu Hukum* (Bandung: PT. Refika Aditama, 2018).
[13] J. R. Berkovitz, "Reconsidering Early Modern Jewry: Reflections on the Methodology of Legal History," *Jewish History* 37, nos. 3–4 (2024): 209–57, Scopus, https://doi.org/10.1007/s10835-024-09460-6.

literature review and analyzed qualitatively through legal interpretation, doctrinal analysis, and comparative reasoning. The analysis focuses on the consistency of judicial reasoning with applicable anti-corruption legislation, the proportionality between the nature of the offence and the sanctions imposed, and the extent to which differences between the two decisions reflect coherent sentencing principles, thereby providing a normative basis for evaluating legal certainty, proportionality, and consistency in adjudicating village fund corruption cases.

B. DISCUSSION/ ANALYSIS

1. Criminal Liability and Law Enforcement against Village Heads for Corruption in Village Fund Management

The imposition of criminal sanctions cannot be justified solely by establishing that conduct prohibited by law has occurred. Criminal responsibility requires a separate determination of whether the unlawful act can properly be attributed to the offender on the basis of individual fault. Within Indonesian criminal law, this inquiry therefore involves both the objective dimension of the offence and the subjective circumstances that render the perpetrator personally blameworthy. Accordingly, the existence of an unlawful act and the attribution of culpability constitute distinct but interrelated requirements for legitimizing criminal punishment.[14] Accordingly, an individual may be held criminally responsible only when the prohibited conduct can be attributed to that person through legally recognizable fault. This conception reflects the principle that criminal punishment must be grounded not merely in the occurrence of an offence but also in the offender's culpability.[15] The principle of legality provides the normative foundation for determining whether an act constitutes a criminal offence, whereas culpability determines whether the person committing that act may legitimately be punished.

[14] R. H. Al-Balushi and Z. N. Al-Shuaibi, "Criminal Liability for Money Laundering and Terrorist Financing through Non-Fungible Tokens: A Comparative Legal Study between the Sultanate of Oman, the United Arab Emirates and the United Kingdom," *International Annals of Criminology* 63, no. 4 (2025): 791–807, Scopus, https://doi.org/10.1017/cri.2025.10114.

[15] MS Wafi, A. Wisnubroto, and Y. Prayudi, "Artificial Intelligence-Based Deepfake Crimes: A Conception of Culpability Principle as a Criminal Liability Reform," *Reformasi Hukum*, no. Query date: 2026-05-19 15:01:15 (2025), https://ojs.uid.ac.id/index.php/jrh/article/view/1304.

Within this framework, criminal liability requires several interconnected elements, including the commission of a criminal offence, fault, intent or negligence where relevant, the capacity to be held responsible, and the absence of grounds excluding culpability. The requirement of an identifiable criminal act reflects the principle of *nullum delictum nulla poena sine praevia lege poenali*, under which no person may be punished for conduct that was not criminalized by law before it was committed. Indonesian criminal law therefore requires an externally manifested act rather than merely an intention existing within the offender's mind.[16] This principle is particularly significant in corruption cases involving village officials because administrative irregularities, errors in financial management, or failures in governance should not automatically be transformed into criminal liability unless the statutory elements of a corruption offence and the offender's culpability are established.

Fault may take the form of intention or negligence, depending upon the structure of the relevant offence. Intentional conduct is generally established where the offender consciously wills the prohibited conduct and understands its consequences. Negligence, by contrast, concerns a failure to exercise the degree of care legally expected in particular circumstances. The distinction has considerable importance in village fund corruption because the criminal process must differentiate deliberate misuse of public funds from administrative errors resulting from inadequate managerial competence.[17] Criminal liability should consequently be established through an individualized assessment of the village head's conduct, state of mind, authority, participation, and relationship with the resulting unlawful benefit or state financial loss.

The capacity to be held responsible constitutes another prerequisite for punishment. Criminal responsibility presupposes that the offender possesses sufficient mental capacity to understand the nature and consequences of the conduct and to

[16] DS ADABALA, "When Technology Lies: Deepfake and Criminal Law in India," *Available at SSRN 6665081*, no. Query date: 2026-05-19 15:33:29 (2026), https://papers.ssrn.com/sol3/papers.cfm?abstract_id=6665081.
[17] P. Bond, "Corporate Corruption of South African Politics and Economics: 'Accumulation by Dispossession'as a Structural Process, beyond 'State Capture,'" *New Agenda: South African Journal of Social and …*, no. Query date: 2026-07-15 01:53:54 (2024), https://doi.org/10.10520/ejc-nagenda_v2024_n93_a4.

control that conduct in accordance with legal requirements.[18] Law No. 1 of 2023 on the Criminal Code recognizes circumstances in which mental or intellectual disabilities may affect the imposition of punishment or justify the application of measures instead of criminal sanctions. In addition, criminal responsibility requires the absence of legally recognized grounds of excuse. The distinction between grounds of justification and grounds of excuse remains doctrinally important: justification eliminates the unlawfulness of the act, whereas excuse concerns circumstances that eliminate or substantially affect the offender's personal blameworthiness.

Applied specifically to village fund corruption, these general principles require criminal liability to be connected to the statutory elements of corruption rather than merely to the offender's official status as a village head. Corruption may assume different forms and motivations, including transactional arrangements, coercive practices, nepotistic conduct, abuse of discretionary authority, and misuse of public power for personal benefit.[19] The complexity of these patterns demonstrates that corruption in village governance should be examined through the actual exercise of public authority and the manner in which village financial resources are managed. A village head cannot therefore be convicted solely because a financial irregularity occurred during their term of office. The prosecution must establish the individual conduct and culpability that connect the defendant to the alleged corruption.

Under Law No. 31 of 1999 as amended by Law No. 20 of 2001 on the Eradication of Corruption, the legal construction of corruption traditionally included several essential elements.[20] Article 2(1), for example, addressed unlawful conduct committed by any person to enrich themselves, another person, or a corporation in a manner capable of causing losses to state finances or the state economy. The expression "any person" encompasses both natural persons and corporations, demonstrating the broad scope of

[18] Christopher Carothers, "The Global Rise of Corruption-Driven Political Change," *Taiwan Journal of Democracy* 16, no. 2 (2020).
[19] L. Alver and J. Alver, "Bribery as a Form of Corruption: The Case of Estonia," *The Ethics of Bribery, Vol 2: Country Studies*, no. Query date: 2026-03-15 20:58:23 (2025), https://doi.org/10.1007/978-3-031-77200-9_19.
[20] INY Astika, INP Budiartha, and ..., "Tinjauan Yuridis Proses Perekrutan Dan Pemilihan Calon Anggota Komisioner Komisi Pemberantasan Tindak Pidana Korupsi (KPK)," *Jurnal Preferensi …*, no. Query date: 2026-03-15 20:45:06 (2022), https://ejurnal.warmadewa.ac.id/index.php/juprehum/article/view/5576.

potential criminal subjects under Indonesian anti-corruption law.[21] In the context of village funds, a village head falls within the scope of an individual criminal subject and may therefore incur criminal responsibility where the management or utilization of village funds satisfies the elements prescribed by anti-corruption legislation.

The element of unlawfulness requires particularly careful interpretation. An unlawful act may arise where the village head manages, allocates, transfers, or utilizes village funds contrary to applicable statutory provisions and legally binding administrative requirements. However, the existence of a regulatory violation should still be assessed together with the other constituent elements of the alleged corruption offence. This is essential to prevent the criminalization of purely administrative mistakes. Criminal law should intervene where the misuse of authority or unlawful management of funds is accompanied by the elements required by the relevant corruption provision, including unlawful enrichment, abuse of authority, or legally established state financial loss. Such an approach preserves the distinction between administrative accountability and criminal culpability while ensuring that village autonomy does not become a shield for deliberate misuse of public resources.

A significant development in the normative architecture of Indonesian corruption law arises from Law No. 1 of 2023 on the Criminal Code. The new Criminal Code incorporates several corruption offences previously regulated under the Anti-Corruption Law into the national codification. Article 622 provides for the transition of several provisions, with the substance previously associated with Article 2(1), Article 3, Article 5, Article 11, and Article 13 of the Anti-Corruption Law being linked respectively to Articles 603, 604, 605, and 606 of the new Criminal Code.[22] This legislative restructuring is relevant to village fund corruption because the attribution of liability to village heads must now be understood within the evolving relationship between the general Criminal Code and Indonesia's special anti-corruption regime.

[21] MH Aziz, R. Winarno, and W. Ariesta, "Tinjauan Yuridis Mengenai Perampasan Aset Pelaku Tindak Pidana Korupsi," *Interdisciplinary Explorations in …*, no. Query date: 2026-06-22 17:00:40 (2025), https://www.shariajournal.com/index.php/IERJ/article/view/1253.
[22] H. Arianto and MHAA Husein, "Urgensi Pembentukan Undang-Undang Tentang Perampasan Aset Tindak Pidana Sebagai Upaya Pemberantasan Korupsi Di Indonesia," *J-CEKI: Jurnal Cendekia Ilmiah*, no. Query date: 2026-06-22 16:58:43 (2026), https://al-haramjournal.com/index.php/J-CEKI/article/view/14823.

The enactment of Indonesia's new Criminal Code introduces a more structured framework for pecuniary punishment by classifying criminal fines into eight distinct categories, with monetary limits extending from IDR 1 million in Category I to IDR 50 billion in Category VIII. This graduated arrangement represents an effort to establish greater coherence and proportionality in the determination of financial penalties. Nevertheless, in cases involving the unlawful management of village funds, the adequacy of punishment cannot be measured simply by the duration of imprisonment or the nominal amount of the fine imposed. A defensible sentencing determination requires courts to evaluate the seriousness of the resulting State financial loss, the offender's functional role and individual culpability, the extent to which public authority was abused, efforts to restore misappropriated assets, and the consequences of the offence for the delivery of public services, village development, and community welfare.[23]

The effectiveness of criminal liability for village fund corruption is further influenced by structural, cultural, instrumental, and managerial barriers to law enforcement. Structural obstacles include ineffective supervision, institutional fragmentation, weak coordination between supervisory bodies and law-enforcement agencies, and deficiencies in internal control mechanisms. Such conditions can enable irregularities in village financial management to remain undetected until they have developed into substantial financial losses. Consequently, criminal enforcement should be accompanied by stronger preventive supervision and institutional coordination rather than functioning merely as a response after corruption has occurred.

Cultural factors may similarly undermine enforcement.[24] Tolerance toward misconduct, reluctance among officials to report colleagues, institutional attempts to protect perpetrators, external interference, weak commitment to comprehensive anti-corruption enforcement, and public permissiveness can diminish accountability.[25] In

[23] Daniel Béland et al., "Social Policy Responses to COVID -19 in Canada and the United States: Explaining Policy Variations between Two Liberal Welfare State Regimes," *Social Policy & Administration* 55, no. 2 (March 2021): 280–94, https://doi.org/10.1111/spol.12656.
[24] N. Bawembang and K. Wowor, "Enforcement of Constitutional Rights through Constitutional Complaint as an Embodiment of the Law State," *Gema Wiralodra*, no. Query date: 2026-05-25 15:01:38 (2023), https://gemawiralodra.unwir.ac.id/index.php/gemawiralodra/article/view/496.
[25] Benito Asdhie Kodiya, "Politik Hukum Pencegahan Korupsi Melalui Pembatasan Hak Politik Eks Narapidana Korupsi Politics of Law Prevention of Corruption Through Restrictions Political Rights of Ex-Corruption Convicts," *Jurnal Ilmiah Penegakan Hukum* 7, no. 2 (2020).

village governance, these problems may be intensified by close social relationships among village officials and residents, making informal tolerance or personal relationships potentially influential in the supervision and reporting of village fund irregularities. Effective enforcement therefore requires not only formal criminal provisions but also an institutional culture that prioritizes transparency, integrity, and accountability in public financial management.

Instrumental and managerial weaknesses further complicate the enforcement process. Overlapping regulations, deficiencies in supporting legal instruments, difficulties of proof, inadequate use of information technology, insufficient independence and professionalism of supervisory institutions, weak coordination, and limitations in human-resource management can impede both prevention and prosecution.[26] These weaknesses are particularly relevant to village fund administration because the effectiveness of accountability depends heavily on the administrative capacity of village governments to maintain accurate budgeting, procurement, expenditure, and reporting records.

Accordingly, criminal liability of village heads for corruption in village fund management must be constructed through an integrated assessment of unlawful conduct, culpability, capacity for responsibility, the absence of grounds excluding liability, and fulfillment of the statutory elements of the relevant corruption offence. Criminal enforcement should distinguish deliberate corruption and abuse of public authority from administrative negligence or governance deficiencies that do not satisfy the threshold of criminal culpability.[27] At the same time, effective protection of village funds cannot depend exclusively on punitive measures. It requires an integrated governance framework combining criminal enforcement with transparent financial

[26] SFM Al-Najar, "Criminal Response to Crimes Stemming from the Use of Deepfake Technology," *Journal of Legal Science*, no. Query date: 2026-05-19 15:36:15 (2024), https://www.researchgate.net/profile/Sahar-Majeed-3/publication/387401398_almwajht_aljnayyt_lljraym_alnashyt_n_astkhdam_tqnyt_altzyyf_almyq_Criminal_Response_to_Crimes_Stemming_from_the_Use_of_Deepfake_Technology_This_work_is_licensed_under_a_Creative_Commons_Attribution_40/links/676c1a0ae74ca64e1f2b6bb3/almwajht-aljnayyt-lljraym-alnashyt-n-astkhdam-tqnyt-altzyyf-almyq-Criminal-Response-to-Crimes-Stemming-from-the-Use-of-Deepfake-Technology-This-work-is-licensed-under-a-Creative-Commons-Attribution-40.pdf.

[27] S. Casiraghi and N. van Dijk, "Ethics Reviews in the European Union. Implications for the Governance of Scientific Research in Times of Data Science and Artificial Intelligence," *Law, Innovation and Technology*, no. Query date: 2026-06-07 18:18:43 (2024), https://doi.org/10.1080/17579961.2024.2313798.

administration, effective internal controls, professional supervision, institutional coordination, and strengthened human-resource capacity at the village level. This approach provides a more coherent basis for evaluating the criminal responsibility of village heads and subsequently comparing judicial reasoning in village fund corruption decisions.

2. Comparative Judicial Reasoning and Sentencing in Village Fund Corruption: Decisions No. 8/Pid.Sus-TPK/2021/PN.Kdi and No. 138/Pid.Sus-TPK/2025/PN.Mdn

Judicial reasoning in village fund corruption cases occupies a critical position in determining not only whether the statutory elements of corruption have been fulfilled, but also whether criminal liability and punishment correspond to the offender's actual culpability.[28] This issue becomes particularly significant when apparently similar violations of village financial governance arise from substantially different factual circumstances, motives, degrees of participation, and forms of culpability. Decisions No. 8/Pid.Sus-TPK/2021/PN.Kdi and No. 138/Pid.Sus-TPK/2025/PN.Mdn provide an important basis for examining this problem. Although both concern the misuse of village funds by village heads and involve state financial losses, the factual configurations underlying the two cases differ considerably, thereby raising questions regarding consistency, proportionality, and the relationship between legal certainty, justice, and legal utility in judicial sentencing.

Decision No. 8/Pid.Sus-TPK/2021/PN.Kdi concerned corruption in the management of the Village Fund (*Dana Desa* or DD) and Village Fund Allocation (*Alokasi Dana Desa* or ADD) of Rau-Rau Village, Rarowatu District, Bombana Regency. The case involved Sugijono, as Village Head, and Asmar, as Village Secretary. The irregularities included expenditures unsupported by complete and lawful documentation, false accountability reports for activities that were not implemented, the disbursement of capital participation funds that were not transferred to the Village-Owned Enterprise (*Badan Usaha Milik Desa* or BUMDes), discrepancies between procurement volumes and actual implementation, and failures relating to tax obligations. The audit determined a

[28] T. L. Indreswari, A. D. Lumbanraja, and A. Natalis, "Enhancing Environmental Law Enforcement in Indonesia: Integrating Climate Justice into Judicial Legal Reasoning," *Pakistan Journal of Life and Social Sciences* 22, no. 1 (2024): 1836–44, Scopus, https://doi.org/10.57239/PJLSS-2024-22.1.00131.

total state financial loss of IDR 355,582,205, with IDR 339,882,205 attributed as a benefit to the Village Head and IDR 15,700,000 to the Village Secretary.

The factual circumstances demonstrate that the misconduct extended beyond a single administrative irregularity. The Village Head exercised substantial control over village finances and was responsible for the management of considerable DD and ADD resources. The evidence identified fictitious expenditures and various village activities for which budgetary allocations existed but audit results indicated that the corresponding implementation could not be substantiated. This pattern is legally significant because repeated irregularities involving documentation, implementation, procurement, and financial accountability may provide a stronger evidentiary basis for inferring deliberate abuse of authority than an isolated procedural violation.

The Public Prosecutor formulated a primary charge under Article 2(1) in conjunction with Article 18 of Law No. 31 of 1999 as amended by Law No. 20 of 2001 on the Eradication of Corruption, in conjunction with Article 55(1)(1) of the former Criminal Code. The subsidiary charge relied upon Article 3 in conjunction with Article 18 of the Anti-Corruption Law and Article 55(1)(1) of the Criminal Code. The distinction between these charges is analytically important because the court ultimately characterized the defendants' conduct as a specific form of unlawfulness manifested through the abuse of authority arising from their official positions rather than merely as unlawfulness in a general sense.

The court found both defendants legally and convincingly guilty of jointly committing corruption under the subsidiary charge. Sugijono was sentenced to three years' imprisonment and a fine of IDR 200 million, while Asmar received one year of imprisonment and a fine of IDR 50 million. The court additionally ordered Sugijono to pay replacement money amounting to IDR 226,882,205, with asset seizure and auction mechanisms applicable in the event of non-payment and substitute imprisonment where the assets proved insufficient. The differentiation between the sentences reflects an individualized assessment of participation and benefit: although both defendants participated in the unlawful management of village finances, their respective positions, roles, and economic benefits were materially different.

From the perspective of criminal-law theory, the court's reasoning can be understood through the relationship between *actus reus* and *mens rea*.[29] The objective dimension was demonstrated by the misuse of budgetary authority, false or unsupported expenditure documentation, deviations from the designated use of village funds, and the resulting financial loss. The subjective dimension was inferred from the defendants' coordinated conduct and the repeated nature of the financial irregularities. The underlying materials characterize the defendants' conduct as involving cooperation in financial manipulation, fictitious activities, irregular budget realization, and the use of funds for personal interests. Accordingly, the case provides a comparatively strong foundation for attributing culpability because the criminal conduct was not based solely on formal non-compliance with financial administration.

The judgment also demonstrates the importance of distinguishing the institutional responsibilities of a village head and a village secretary. As the principal holder of authority over village financial management, the village head bears substantial responsibility for ensuring the legality and material accuracy of expenditures.[30] The village secretary, meanwhile, performs administrative and verification functions concerning village financial documents, including verification of budget implementation documents, village cash-flow plans, and evidence relating to APBDes revenues and expenditures. Where these institutional functions are deliberately used to facilitate irregular expenditure or conceal misuse of public resources, criminal liability may extend to multiple officials according to their respective contribution to the offence.

Decision No. 138/Pid.Sus-TPK/2025/PN.Mdn presents a different factual and normative configuration. The defendant, Piatur Sihotang, served as Village Head of Hariarapohan, Harian District, Samosir Regency. The case concerned irregularities in village fund management covering fiscal years 2018 to 2021. An audit conducted by the Samosir Regency Inspectorate calculated state financial losses of IDR 776,290,261.02. The identified losses included deficiencies in the physical volume of several

[29] AA Farsani and SM Mousavi, "The Transformation of Criminal Evidence in Light of Forensic Sciences and Emerging Biometric Technologies: From Theory to Application," *Legal Studies in Digital Age*, no. Query date: 2026-05-19 15:00:01 (2025).
[30] Z. Aladwan, "Legal Basis for the Fraud Exception in Letters of Credit under English Law," *Journal of Financial Crime* 30, no. 2 (2023): 594–600, Scopus, https://doi.org/10.1108/JFC-01-2020-0004.

infrastructure projects, fictitious operational payments, and central and regional taxes that had not been deposited into the relevant state or regional treasury.

The prosecution formulated primary and subsidiary charges under Articles 2(1) and 3 of the Anti-Corruption Law, respectively, in conjunction with Article 18. An important feature of this judgment concerns the temporal interaction between the Anti-Corruption Law and Law No. 1 of 2023 on the Criminal Code. The court expressly considered that the new Criminal Code entered into force on 2 January 2026 and examined the relationship between the provisions charged by the prosecutor and Articles 603 and 604 of the new Criminal Code. The materials further record that the court considered the relative severity of the applicable penal provisions in determining the legal framework applicable to the defendant. [31]

A particularly relevant aspect of the second case concerns the defendant's explanation regarding his subjective motivation. The defendant argued that he lacked malicious intent in relation to the use of village tax funds because the money had been used under urgent circumstances to finance medical treatment for his seriously ill wife, who subsequently died. He therefore contested the characterization of his conduct as motivated by an intention to enrich himself. This circumstance does not automatically eliminate the unlawfulness of using public funds outside their legally designated purpose. Nevertheless, it is highly relevant to the assessment of culpability, motive, proportionality, and ultimately the individualized determination of punishment.

The court nevertheless concluded that the defendant's conduct constituted a specific form of unlawful conduct through abuse of authority arising from his position as Village Head. It found him legally and convincingly guilty under the subsidiary charge and imposed two years' imprisonment and a fine of IDR 100 million, with sixty days of substitute imprisonment in the event of non-payment. The defendant was also ordered to pay IDR 776,290,261.02 in replacement money, subject to seizure and auction of his assets and one year of substitute imprisonment where sufficient assets were unavailable.

The second judgment consequently raises a more complex question concerning the relationship between objective unlawfulness and subjective culpability. The use of

[31] M. Fichter, *The Effectiveness and Functionality of Anti-Corruption Policies: A Comparative Case Study of Estonia and Ukraine*, no. Query date: 2026-03-15 20:58:23 (2023).

village funds outside their designated legal purpose may establish an administrative violation and, when the statutory requirements are fulfilled, an abuse of authority for purposes of corruption law.[32] However, the attribution of criminal responsibility should not be reduced to the mere existence of an irregular expenditure. The defendant's *mens rea*, purpose, actual benefit, control over the funds, and the circumstances surrounding their use remain relevant to determining both liability and punishment. The source material itself questions whether the humanitarian motivation advanced by the defendant was sufficiently distinguished from corruption motivated by deliberate personal enrichment.

This distinction should nevertheless be approached carefully. A humanitarian or emergency motive does not convert unauthorized use of state funds into lawful conduct, nor does it necessarily negate criminal intent where the defendant knowingly diverts funds from their legally prescribed purpose. Motive and intent perform different functions in criminal-law analysis.[33] The absence of a conventional profit-seeking motive may affect the degree of blameworthiness and sentencing assessment without necessarily eliminating knowledge or intention concerning the prohibited diversion of public funds. For this reason, a rigorous judgment should separately analyze whether the defendant intentionally committed the prohibited act, whether the statutory purpose or benefit element was established, and whether humanitarian circumstances justify mitigation at the sentencing stage.

The comparison demonstrates a fundamental difference in the factual foundations of culpability. In Decision No. 8/Pid.Sus-TPK/2021/PN.Kdi, the conduct involved multiple officials, false accountability mechanisms, irregular expenditure, fictitious activities, and personal economic benefits attributed to the defendants. The court found both the Village Head and Village Secretary guilty and differentiated their sentences according to their respective roles and involvement. In Decision No. 138/Pid.Sus-TPK/2025/PN.Mdn, by contrast, the defendant acted as Village Head and the case

[32] Sahuri Lasmadi et al., "Asset Seizure of Money Laundering Crimes Arising from Corruption in the Perspective of Legal Certainty and Justice," *Pandecta Research Law Journal* 18, no. 2 (December 2023): 352–74, https://doi.org/10.15294/pandecta.v18i2.48568.
[33] S. Suparno, R. Rusli, and I. Hidarya, "A New Restorative Justice Paradigm in the Sociology of Islamic Law in Indonesia: Nahdlatul Ulama and Muhammadiyah's Responses to Corruption Cases," *Syariah: Jurnal Hukum Dan …*, no. Query date: 2026-06-03 16:02:02 (2024), https://jurnal.uin-antasari.ac.id/index.php/syariah/article/view/16221.

involved substantial deficiencies in infrastructure implementation, unaccountable operational expenditure, unpaid taxes, and an asserted humanitarian motivation concerning part of the disputed funds.

The comparison therefore reveals that the nominal amount of state financial loss cannot constitute the sole measure of criminal culpability. The second case involved a substantially greater calculated financial loss than the first, yet resulted in a two-year prison sentence, compared with the three-year sentence imposed on the principal defendant in the Kendari case. This difference does not necessarily demonstrate inconsistency. Rather, it illustrates that sentencing in corruption cases is inherently multidimensional and should consider the defendant's role, method of offending, personal benefit, degree of deliberation, duration and repetition of conduct, recovery of state losses, mitigating circumstances, and applicable statutory sentencing framework.

From the standpoint of legal certainty, both judgments demonstrate the courts' reliance on statutory anti-corruption provisions and rules governing village financial management.[34] From the standpoint of justice, however, formal fulfillment of statutory elements must be accompanied by individualized consideration of culpability. The Kendari case presents stronger indications of coordinated and deliberate misuse of public resources for personal benefit, whereas the Medan case introduces a more difficult question concerning the extent to which motive and personal emergency should influence the evaluation of *mens rea* and sentencing. Judicial reasoning becomes substantively persuasive only when these factual differences are expressly connected to the legal elements of the offence and to the severity of the sanction.

Legal utility further requires courts to consider the broader function of corruption adjudication in protecting village development funds. Village funds are intended to finance public administration, development, community empowerment, and local welfare. Their misuse therefore produces consequences beyond quantifiable state financial losses because it may deprive rural communities of infrastructure and public services. The source materials themselves emphasize that village fund corruption can obstruct development and harm community interests. Sentencing should consequently

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[34] Ahmad Muliadi, "Applying Principles of Legal Certainty and Equal in the Implementation of Investment in Indonesia," *European Research Studiess Journal* XX, no. 4A (2017).

communicate the seriousness of abusing public authority while simultaneously avoiding a mechanical approach that treats every financial irregularity as possessing an identical degree of culpability.

Ultimately, the comparison of Decisions No. 8/Pid.Sus-TPK/2021/PN.Kdi and No. 138/Pid.Sus-TPK/2025/PN.Mdn demonstrates that high-quality judicial reasoning in village fund corruption requires more than proof of administrative deviation and state financial loss. Courts should clearly articulate the relationship between the defendant's official authority, the specific unlawful conduct, personal or third-party benefit, *mens rea*, causation of financial loss, and the proportionality of punishment. Such an approach enables legal certainty to coexist with substantive justice and social utility. It also prevents anti-corruption law from being applied mechanically by ensuring that deliberate, organized, and profit-oriented corruption can be distinguished from factually different forms of unlawful public fund management without diminishing the fundamental principle that village finances constitute public resources that must be administered transparently, lawfully, and accountably.

C. CONCLUSIONS

This study concludes that the legal governance of village funds requires village officials to exercise their authority strictly within the limits established by laws and regulations, particularly through the principles of legality, accountability, transparency, participation, and orderly financial administration, while any deviation from such authority may give rise to administrative, civil, or criminal liability depending on the nature and elements of the violation. Criminal liability for village fund corruption cannot be imposed solely on the basis of an official position or an administrative irregularity but must be established through objective proof of unlawful conduct, abuse of authority, culpability, mens rea, and the resulting state financial loss. The comparative analysis of Decision No. 8/Pid.Sus-TPK/2021/PN.Kdi and Decision No. 138/Pid.Sus-TPK/2025/PN.Mdn further demonstrates that judicial sentencing must distinguish the specific circumstances and degree of culpability in each case. In the first decision, the deliberate and coordinated misuse of village funds for personal benefit provides a strong justification for criminal punishment, whereas the second decision presents a more complex question because the unlawful use of village funds was associated with an asserted humanitarian motive related to the medical treatment of the defendant's wife rather than a conventional profit-seeking purpose. Accordingly, although unlawful use of public funds must remain subject to legal accountability, the assessment of criminal responsibility and sentencing should not be conducted mechanically but should carefully consider the offender's intent, motive, degree of fault, actual benefit, consequences of the offence, and relevant factual circumstances. Such an approach is essential to ensure that the adjudication of village fund corruption simultaneously upholds legal certainty, substantive justice, proportionality, and legal utility, while preserving the effectiveness of anti-corruption enforcement and protecting village funds as public resources intended for community welfare and development.

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