

Effectiveness of Law Enforcement by Satreskrim Against Criminal Acts of Village Fund Corruption (Case Study at Rembang Police)

Reynold Mifta Pratama¹⁾ & Gunarto²⁾

¹⁾Faculty of Law, Universitas Islam Sultan Agung (UNISSULA) Semarang, Indonesia, E-mail: Reynoldmiftapratama.std@unissula.ac.id

²⁾Faculty of Law, Universitas Islam Sultan Agung (UNISSULA) Semarang, Indonesia, E-mail: Gunarto@unissula.ac.id

Abstract. *Corruption of village funds is a form of crime that is detrimental to state finances and hinders development at the village level. Law enforcement against this crime is the main responsibility of law enforcement officers, including the Criminal Investigation Unit (Satreskrim) in the Corruption Crime Unit (Tipikor). In the jurisdiction of the Rembang Police, the implementation of law enforcement by Satreskrim is an important focus considering several cases of misuse of village funds that have surfaced. This study aims to determine, examine, and analyze the effectiveness of law enforcement by Satreskrim against corruption of village funds at the Rembang Police, obstacles and solutions in law enforcement by Satreskrim against corruption of village funds at the Rembang Police and the concept of the effectiveness of law enforcement by Satreskrim against corruption of village funds in the future. The approach method used in this study is Sociological juridical. The specifications of this study are descriptive analytical. The data source used is primary data. While secondary data is obtained from literature study research consisting of primary legal materials, secondary legal materials, and testier legal materials. Based on the results of the study, it can be concluded that the effectiveness of law enforcement by the Criminal Investigation Unit against criminal acts of village fund corruption at the Rembang Police in general, the implementation of law enforcement by the Criminal Investigation Unit is carried out with systematic guidelines referring to the Criminal Procedure Code (KUHP) and internal regulations of the Republic of Indonesia Police. Obstacles and solutions in law enforcement by the Criminal Investigation Unit against criminal acts of village fund corruption at the Rembang Police are limited personnel and technical expertise, dependence on state loss audit reports, local social and political pressure, low legal awareness of village officials, minimal participation and courage of the community to report. These obstacles are faced with several solutions, namely by increasing the competence and number of corruption investigators, strengthening coordination with internal government supervisory officers, increasing legal protection for reporters and witnesses, increasing legal education for village governments, and strengthening the supervision system based on community participation. The concept of the effectiveness of law enforcement by the Criminal Investigation Unit against criminal acts of village fund corruption in the future is by prioritizing improvements to the legal system, modern technology, and strengthening the capacity of the Criminal Investigation Unit. By connecting the theory of legal effectiveness, it is hoped that law enforcement can*

be more targeted, efficient, and fair, which will ultimately create more equitable social justice for all Indonesian people, especially rural communities.

Keywords: *Corruption; Effectiveness; Satreskrim; Village Funds.*

1. Introduction

Indonesia as a country based on law as stated in Article 1 paragraph (3) of the 1945 Constitution of the Republic of Indonesia, places law as the main foundation in organizing national and state life. The principle of a country based on law demands the supremacy of law, protection of human rights, and the existence of an independent and impartial judiciary.¹ Law essentially functions as a guideline for community life. So that the laws that apply in society can be effective. According to Zudan Arif Fakrulloh, the utilization of law is actually a process of maximizing the ability of law to produce results and benefits in accordance with the objectives that have been set.²

The goal (to regulate social life peacefully) if it leads to fair regulation, namely regulation in which there is a balance between protected interests, in which everyone gets as much as possible according to their amount. Justice cannot be considered to have the same meaning as equality. Justice is not the same as everyone getting an equal portion.³ Behavior that is contrary to norms or can be called a deviation from agreed norms turns out to have an impact on disturbing the order and tranquility of human life. Such deviant actions will generally be considered by society as violations or even criminal acts. Criminal acts in community life are social symptoms that will always be faced by every individual, community, and even country.⁴

Corruption is an act of misuse or misappropriation of public/state funds (corporations, institutions, foundations, etc.) for personal or other party interests. Corruption according to Transparency International (TI) is defined as the actions of public officials, including politicians and civil servants who illegally and unfairly benefit themselves by abusing the power that society has given them. Corruption by the World Bank is defined as the abuse of public position for personal gain. From a legal perspective, based on Law Number 20 of 2001 concerning the Eradication of Criminal Acts of Corruption, corruption is an act carried out by individuals or groups of individuals who intentionally and illegally benefit themselves or others or companies that can damage state finances or the national economy.⁵ The crime of corruption is an act that is very detrimental to state finances, therefore the crime of corruption must be eradicated and processed legally, as stated in the 1945 Republic of

¹The 1945 Constitution of the Republic of Indonesia, Article 1 paragraph (3).

²Zudan Arif Fakhrullah, Utilization of Law for the Development of the Informal Sector Economy (Case Study in Yogyakarta City), Master of Law Thesis, Diponegoro University, Semarang, 1995, p. 14-15

³Ibid.

⁴Bambang Waluyo, Crime and Punishment (Jakarta: Sinar Grafika, 2008), p. 1.

⁵Irfan Setiawan, et al., Analysis of Corrupt Behavior of Government Apparatus in Indonesia (Study on the Management of Social Assistance in the Era of the Covid-19 Pandemic), Journal of Bureaucratic Media, Vol.4, No.2, October 2022.

Indonesia Law, Article (1) paragraph (3) that the Republic of Indonesia is a country based on law, so that every act or violation that is detrimental to the interests of the state and society must be processed fairly in order to create a just and prosperous society in accordance with Pancasila and the 1945 Republic of Indonesia Law.⁶

The Criminal Investigation Agency (Bareskrim) is the main implementing element Republic of Indonesia National Police (Polri) at the Headquarters level led by the Head of Criminal Investigation Unit (Kabareskrim Polri) who is responsible to the Chief of the Republic of Indonesia National Police (Chief of Police). The Chief of Criminal Investigation of the Indonesian National Police is tasked with assisting the Chief of Police in fostering and carrying out the functions of investigating and investigating criminal acts, supervising and controlling investigations, organizing identification, forensic laboratories in the context of law enforcement and managing national criminal information. The Criminal Investigation Unit of the Indonesian National Police has different directorates such as the Directorate of Special Economic Crimes, namely handling criminal acts in the fields of economics and finance/banking and other special crimes such as corruption.⁷

2. Research Methods

The approach method used in this research is the approach method. sociological juridical, namely research that analyzes existing legal rules and conditions that occur in society. Or in other words, this is a study that is carried out on real conditions that exist in society with the aim of understanding and finding the facts and data needed. After the necessary data is collected, the next step is to identify the problem that ultimately leads to problem solving.⁸

3. Results and Discussion

3.1. Effectiveness of Law Enforcement by Satreskrim Against Criminal Acts of Village Fund Corruption at Rembang Police

Based on the interview results, it was shown that the Rembang Police is one of the territorial units of the Central Java Regional Police which has jurisdiction in the Rembang area, which recorded several cases of violations of norms, namely criminal acts of corruption of village funds which often occur in various sub-districts.

One of the acts of violating legal norms committed by society is related to the crime of Corruption. The term *korruptie* from Dutch has been adopted into Indonesian as corruption. Based on the Great Dictionary of the Indonesian Language (KBBI), corruption is the misuse or

⁶Toule. 2016, The Existence of the Death Penalty Threat in the Corruption Crime Law. No.2, Prioris Law Journal, Vol II, p. 7.

⁷ https://id.wikipedia.org/wiki/Criminal_Research_Department, accessed April 28, 2025.

⁸ Bambang Waluyo, 2002, Legal Research in Practice, Sinar Grafika, Jakarta, p. 15

Master of Law, UNISSULA

embezzlement of state funds (companies, institutions, foundations, and the like) for personal or other people's benefit.⁹

Corruption is one of the most threatening phenomena in various developing countries, including Indonesia. Corruption in Indonesia has challenged all aspects of social and state life. Corruption has also causing very significant physical losses to state finances in the economic, social and cultural sectors.¹⁰

Corruption is an act of misuse or misappropriation of public/state funds (corporations, institutions, foundations, etc.) for personal or other party interests. Corruption according to Transparency International (TI) is defined as the actions of public officials, including politicians and civil servants who illegally and unfairly benefit themselves by abusing the power that society has given them. Corruption by the World Bank is defined as the abuse of public position for personal gain. From a legal perspective, based on Law Number 20 of 2001 concerning the Eradication of Criminal Acts of Corruption, corruption is an act carried out by individuals or groups of individuals who intentionally and illegally benefit themselves or others or companies that can damage state finances or the national economy.¹¹

Evidence of the Indonesian government's concern and seriousness in overcoming corruption has been realized with the enactment of Law Number 20 of 2001 concerning amendments to Law Number 31 of 1999 concerning the Eradication of Corruption. The law already has good objectives such as preventing and eradicating corruption, providing legal certainty, protecting the country's finances and economy, realizing a clean and authoritative government, and adjusting national law to international standards. However, it cannot be denied that the issuance of this law in its implementation cannot be said to be optimal in eradicating corruption.

The crime of corruption is an act that is very detrimental to state finances, therefore the crime of corruption must be eradicated and processed legally, as stated in the 1945 Republic of Indonesia Law, Article (1) paragraph (3) that the Republic of Indonesia is a country based on law, so that every act or violation that is detrimental to the interests of the state and society must be processed fairly in order to create a just and prosperous society in accordance with Pancasila and the 1945 Republic of Indonesia Law.¹²

According to Law Number 20 of 2001 concerning amendments to Law Number 31 of 1999 concerning the Eradication of Criminal Acts of Corruption, criminal acts of corruption not only harm state finances, but also violate the social and economic rights of the community at large.

⁹ <https://djpb.kemenkeu.go.id/kppn/lubuklinggau/id/data-publikasi/artikel/3672-hari-anti-korupsi-sedunia-2024,-korupsi-understand,-avoid,-lawan-dan-berantas.html>, accessed May 14, 2025.

¹⁰Sugeng Pujileksono, Understanding Corruption in Rational Choice Theory and Principal-Agent Relationships, Journal of Social and Political Sciences, Vol.2, No.2

¹¹Irfan Setiawan, et al., Analysis of Corrupt Behavior of Government Apparatus in Indonesia (Study on the Management of Social Assistance in the Era of the Covid-19 Pandemic), Journal of Bureaucratic Media, Vol.4, No.2, October 2022.

¹²Toule. 2016, The Existence of the Death Penalty Threat in the Corruption Crime Law. No.2, Prioris Law Journal, Vol II, p. 7.

Master of Law, UNISSULA

In Indonesia, at first glance, corruption cases are public consumption that can be obtained through various mass media, both print and electronic. Almost no day goes by without news about corruption cases.

Indonesia scored 37 points out of 100 on the 2024 Corruption Perceptions Index reported by Transparency International. The Corruption Index in Indonesia averaged 28.37 points from 1995 to 2024, reaching an all-time high of 40.00 points in 2019 and a low of 17.00 points in 1999.¹³ This means that the high number of corruption cases illustrates the existence of several complexities that need to be addressed in law enforcement.

In running a village government, the village government certainly needs some funds. Based on Article 72 of Law 6 of 2014 Juncto Perppu Number 1 of 2020, villages have several sources of income. If detailed, the income comes from original income, APBN allocation, part of regional tax and retribution results, financial assistance from the provincial APBD and district/city APBD, grants and donations from third parties, and village funds.

Article 1 number 2 of Government Regulation Number 60 of 2014 in conjunction with Government Regulation Number 8 of 2016 defines village funds as funds sourced from the APBN which are allocated for villages which are transferred through the district/city APBD and these village funds are used to finance the implementation of government, implementation of development, community development, and community empowerment.

Village funds are a source of funds originating from the APBN which are allocated for transfer through regional and city APBDs which are used to fund the implementation of government, organizing planning, and forming communities.¹⁴ Village funds are one of the important issues in village regulations, budget calculations based on the number of villages by considering the population, poverty rate, area size, and level of geographical challenges in order to improve welfare and distribution of village development. Because of the very important issue, the senators assume that the implementation of village governance requires guidance and supervision, especially the implementation of village activities.

Corruption of village funds can take various forms, including embezzlement, fictitious projects, abuse of authority, and bribery or gratification related to the management of village funds. This type of corruption hinders the achievement of the main objectives of village funds, namely to improve the quality of village infrastructure and community welfare. With the existence of criminal acts of corruption of village funds, the allocation of funds that should be to improve the lives of village communities is instead misused for the interests of certain individuals or groups.¹⁵

¹³ <https://id.tradingeconomics.com/indonesia/corruption-index>, accessed May 14, 2025.

¹⁴ Regulation of the Minister of Finance of the Republic of Indonesia Number 241 of 2014 Article 1 concerning the Implementation of Accountability for Transfers to Regions and Village Funds

¹⁵ Widodo, A Criminal Act of Village Fund Corruption and its Implications for Village Development. *Journal of Law and Village Development*, 5(2), 2021, 40-47.

The crime of village fund corruption is an act committed by village officials, such as village heads or other village officials, who intentionally abuse their authority for personal or group interests, which harms state finances and village development. This definition was expressed by Barda Nawawi Arief who stated that corruption is an act that unlawfully causes state financial losses committed by public officials.¹⁶ In the context of village funds, these acts of corruption often take the form of embezzlement of funds, misuse of budgets, or the creation of fictitious projects aimed at making personal gain.

Based on the results of the interview with Iptu Alva Zakya Akbar, S.Tr.K., SIK, MH as the Head of the Criminal Investigation Unit (Kasat Reskrim) of the Rembang Police, stated that the factors causing corruption of village funds can be influenced by various aspects, both internal from the village apparatus itself, and external involving the monitoring and transparency system. Some of the main factors causing corruption of village funds include:¹⁷

1) Weak Oversight and Accountability

Ineffective supervision from both the district and provincial governments and the community regarding the use of village funds is one of the main factors causing corruption. When supervision is weak, village officials have room to misuse the funds without being detected. The lack of transparency in reports on the use of village funds also makes it easier for manipulation to occur.

2) Lack of Village Apparatus Capacity

Many village officials do not have sufficient knowledge or skills to manage village funds properly. Without adequate understanding of financial management and accountability, village officials can easily fall into the practice of misusing the budget for personal or group interests.

3) High Political and Economic Pressure

Village heads or village officials are often under pressure from certain parties, be it politicians, economic groups, or other influential parties, to use village funds for their own interests. This pressure can cause village officials to commit acts of corruption in order to meet these demands.

4) Culture of Tolerance towards Corruption

In some areas, corruption is not always considered a bad thing. Villagers who do not have adequate understanding of the dangers of corruption often tolerate or even support

¹⁶Arief, BN Criminal Law on Corruption: A Review and Discussion. Jakarta: Rajawali Pers, 2021, p. 56.

¹⁷Results of Interview with Iptu Alva Zakya Akbar, S.Tr.K., SIK, MH as Head of the Criminal Research Unit of the Rembang Police, May 11, 2025.

corrupt practices, especially if they feel they are getting direct benefits. This culture makes things worse and allows corruption to continue to occur at the village level.

5) Abuse of Authority

Some village officials abuse their authority to take personal advantage of village funds. This abuse can be in the form of budget embezzlement, fictitious project arrangements, or falsification of reports that harm village finances. This action is even worse if there is no strict control system.

6) Lack of Community Participation

Community participation in planning and monitoring village funds is very important. If the community is not actively involved in monitoring the use of village funds, misuse will occur more easily. Communities that are not empowered to be involved in managing village funds are more vulnerable to corrupt practices.

7) Human Resources and Technology Limitations

Limitations in terms of trained human resources and technology to monitor and manage village funds transparently are also factors causing corruption. Ignorance of technology or software for transparent budget management can open loopholes for corruption.

8) Lack of Law Enforcement

Weak law enforcement is also one of the factors causing corruption. When perpetrators of corruption do not receive firm and fair punishment, there will be an assumption that corruption can be done without severe legal consequences. The ambiguity or slowness of the legal process against perpetrators of village fund corruption makes it even more rampant.

Corruption has occurred everywhere, almost in every country in the world, including in Indonesia. In Indonesia itself, regulation, monitoring, and action against corruption have been carried out for a long time, both since the old order era to the current government. Apart from the monetary value, the number of people involved and the methods used in corruption are increasing day by day. In order to anticipate this situation, in Indonesia there is already an institution tasked with monitoring and also overcoming acts of corruption by taking action against the perpetrators, including the Indonesian National Police (Polri). In the process of events. Apparently, this is accompanied by advances in techniques and methods of misappropriation, so that it seems that the practice of corruption seems endless.¹⁸

The legal facts that occur in the jurisdiction of the Rembang Police are also still relatively high in relation to corruption cases. In the 2021-2024 period, the Rembang Police Criminal

¹⁸Djoko Prakoso, *The Role of Supervision in Preventing Criminal Acts of Corruption*, Aksara Persada Indonesia Jakarta, 1990, p.1

Master of Law, UNISSULA

Investigation Unit has handled 5 cases of village fund corruption. Of that number, 3 cases have been referred to the Prosecutor's Office, while 2 cases are still under investigation.

As is the case, corruption cases related to village funds handled by the Rembang Police Criminal Investigation Unit such as the Pangkalan Village fund case, Sluke District with suspect MS as the Head of Pangkalan Village with a case of alleged embezzlement of village funds for the 2022-2023 budget year amounting to IDR 262 million, in addition the suspect was also involved in a case of fraud and embezzlement of car BPKB. MS's current status is being held at the Rembang Police where the legal process for this embezzlement and fraud case is ongoing and after a permanent judge's decision, it will be continued with handling the corruption case.

Another case related to the criminal act of corruption of Village funds in the jurisdiction of the Rembang Police, namely in Tanjung Village, Sulang District, as the suspect, namely AFA as the Secretary of Tanjung Village, is suspected of embezzling village funds amounting to IDR 444 million in the 2023-2024 budget year and the suspect used it to play online gambling. AFA's status has been determined as a suspect by the Rembang District Attorney's Office and is being held in the Class IIB Rembang Detention Center to facilitate the investigation process.

The handling of corruption crimes of village funds by the Criminal Investigation Unit (Satreskrim) of the Rembang Police is carried out through systematic stages that refer to the Criminal Procedure Code (KUHP) and internal regulations of the Republic of Indonesia Police. The Corruption Crime Unit (Tipikor) under the Satreskrim is the spearhead in law enforcement efforts against perpetrators of village fund misappropriation, where the process carried out by the Satreskrim of the Rembang Police is as follows:¹⁹

1) Receipt of report or initial findings

The process begins with a public report, findings from the Regional Inspectorate audit, or information from intelligence development that indicates misuse of village funds. The Criminal Investigation Unit first conducts an initial verification of the report to ensure the accuracy of the information.

2) Preliminary Investigation

The Corruption Unit investigators conducted initial data collection, including clarification to village officials, summons of reporters, and examination of documents such as the Village Budget and budget realization. The main objective of this stage is to find out whether a criminal incident has occurred.

¹⁹Results of Interview with Iptu Alva Zakya Akbar, S.Tr.K., SIK, MH as Head of the Criminal Research Unit of the Rembang Police, May 11, 2025.

3) Initial Case Title

If strong indications of a crime are found, a case conference will be held at the Internal Criminal Investigation Unit. The results of the conference will be the basis for determining whether the case will move to the investigation stage, in accordance with the provisions of Regulation of the Chief of Police Number 14 of 2012 concerning the Management of Criminal Investigations.

4) Investigation

At this stage, investigators collect valid evidence in accordance with Article 184 of the Criminal Procedure Code, namely witness statements, experts, letters, clues, and statements from suspects. In-depth examinations are carried out on perpetrators, village apparatus witnesses, and third parties involved in village project activities. Village financial accountability documents (SPJ) are examined in detail, and if necessary, documents and other evidence are confiscated.

5) Audit and Calculation of State Losses

Satreskrim coordinates with the Rembang Regency Inspectorate or the Financial and Development Supervisory Agency (BPKP) to obtain an objective calculation of state losses. This audit is an important requirement in proving corruption, as regulated in Articles 2 and 3 of Law No. 31 of 1999 Jo. Law No. 20 of 2001 concerning the Eradication of Corruption.

6) Determination of Suspect and Transfer of Case Files

If two pieces of evidence are met and state losses have been proven, the investigator determines the suspect. After the file is declared complete (P-21) by the Public Prosecutor, the file, suspect and evidence are transferred to the Rembang District Attorney's Office for the trial process.

7) Monitoring and Coordination

During the process, Satreskrim continues to coordinate with the Prosecutor's Office and the village's internal supervision to encourage efforts to return state losses and prevent the recurrence of similar crimes. Evaluations are also carried out internally to improve the quality of future investigations.

The implementation of law enforcement against criminal acts of village fund corruption by the Rembang Police Criminal Investigation Unit is generally carried out through two main approaches, namely repressive law enforcement (action) and preventive (prevention). These two approaches complement each other in order to create a deterrent effect while

Master of Law, UNISSULA

preventing repeated misappropriation of village funds in the jurisdiction of the Rembang Police, namely:²⁰

1) Repressive Law Enforcement

The repressive approach is carried out through the process of investigation, inquiry, and legal action against perpetrators of corruption. This effort is aimed at prosecuting perpetrators who are proven to have misused village finances, and processing them to the trial stage in the corruption court. An example of the application of the repressive approach can be seen in the handling of the case of the Head of Pangkalan Village, Sluke District, who was named a suspect for alleged corruption of village funds amounting to Rp262 million and the case of the Secretary of Tanjung Village, Sulang District, who misused village funds and used them for personal interests, including playing online gambling. Both cases were followed up through the investigation process by the Rembang Police Criminal Investigation Unit and transferred to the Rembang District Attorney's Office.

2) Preventive Law Enforcement

In addition to taking action, Satreskrim also carries out preventive functions by conducting socialization, coaching, and supervision activities on the use of village funds in the Rembang area. The main objective of the preventive approach is to foster legal awareness and increase the capacity of village officials to be able to manage village finances in a transparent and accountable manner. These preventive activities are carried out by:

- a) Providing legal counseling to village heads and their staff regarding financial management in accordance with laws and regulations.
- b) Collaborate with the Regional Inspectorate and the Village Community Empowerment Service (PMD) to monitor the implementation of village development programs.
- c) Conduct monitoring and early warning of villages that are categorized as prone to irregularities based on audit results or community reports.

By implementing these two approaches in a balanced manner, the Rembang Police Criminal Investigation Unit seeks not only to prosecute violations of the law, but also to create an effective prevention system so that village funds are truly used for the welfare of the community.

The effectiveness of law enforcement can be interpreted as the level of success of a legal system in achieving its stated goals, namely justice, certainty, and legal benefits. In the context of law enforcement against criminal acts of village fund corruption, effectiveness is measured by the ability of the Rembang Police Criminal Investigation Unit to uncover,

²⁰Results of Interview with Iptu Alva Zakya Akbar, S.Tr.K., SIK, MH as Head of the Criminal Research Unit of the Rembang Police, May 11, 2025.

Master of Law, UNISSULA

prosecute, and prevent criminal acts of corruption, as well as its impact on legal awareness and village governance.

To assess this, the theory of legal effectiveness according to Soerjono Soekanto is used, which states that legal effectiveness is influenced by five main factors:

1) The Legal Factor Itself (Legal Substance)

The regulations used as legal basis, such as Law No. 31 of 1999 in conjunction with Law No. 20 of 2001 concerning the Eradication of Criminal Acts of Corruption, have provided a sufficient framework for taking action against corruption of village funds. However, in practice, obstacles arise in technical provisions, such as the need for an official audit of state losses to process the case further.

2) Legal Structure Factors

The Criminal Investigation Unit of the Rembang Police as a law enforcer plays a central role in repressive and preventive law enforcement. Its effectiveness can be seen from several cases that have been successfully handled, such as the determination of the suspect against the Head of Pangkalan Village for misuse of village funds and the investigation process against the Secretary of Tanjung Village who misused village funds of hundreds of millions of rupiah. However, limited human resources, facilities, and bureaucratic complexity in coordination with other institutions sometimes hinder the effectiveness of the Criminal Investigation Unit's work.

3) Facilities and Amenities Factors

The effectiveness of law enforcement is greatly influenced by the availability of budget, information technology, and investigative support tools. In some cases, delays in the legal process are caused by a lack of digital evidence and limited financial forensics at the police station level.

4) Community Factors

The role of the community in reporting alleged corruption and supporting the legal process is an important aspect in the success of law enforcement. In Rembang, it is still found that the low courage of village communities to report corruption cases is due to social pressure or kinship relations with the perpetrators.

5) Legal Culture Factors

The legal awareness of village communities and village government officials still varies. Many of them do not fully understand the legal consequences of administrative violations or misuse of village finances. Therefore, a preventive approach by Satreskrim is still very much needed.

Law enforcement carried out by the Criminal Investigation Unit of the Rembang Police can be said to be quite effective in the repressive aspect, marked by the disclosure of several cases of corruption of village funds. However, overall effectiveness is still influenced by coordinative obstacles, community legal culture, and limited facilities. Therefore, strengthening the synergy between legal approaches, legal education, and increasing institutional capacity needs to be carried out continuously so that the objectives of law enforcement are achieved optimally.

The effectiveness of law enforcement cannot only be measured from a formal legal perspective alone, but also needs to be studied from the values of substantive justice that originate from the philosophy of the Indonesian nation, namely Pancasila. In the context of law enforcement against criminal acts of corruption of village funds by the Rembang Police Criminal Investigation Unit, the effectiveness of the law needs to be studied to what extent the legal process realizes social justice, moral justice, and human justice as contained in the principles of Pancasila, namely:

1) Social Justice for All Indonesian People (5th Principle)

Law enforcement against village fund corruption is closely related to social justice. Village funds are the rights of the community that are used for development, services, and empowerment. When village funds are misappropriated, the most disadvantaged are the lower classes. Therefore, the success of the Criminal Investigation Unit in uncovering and processing perpetrators of corruption is an indicator that the law is on the side of the weak.

The Criminal Investigation Unit of the Rembang Police has processed a number of village fund corruption cases whose perpetrators came from village officials, such as village heads and village secretaries. This action reflects the commitment of law enforcement in upholding justice for village communities who are victims of abuse of power.

2) Fair and Civilized Humanitarian Justice (2nd Principle)

Law enforcement must continue to uphold human rights, humanitarian values, and the principle of presumption of innocence. In several cases, the Criminal Investigation Unit of the Rembang Police has carried out the investigation process while still respecting the rights of the suspect, such as providing access to legal assistance, not taking excessive repressive actions, and being transparent in the investigation process.

3) Moral Justice and Relational Justice

The Pancasila justice theory developed by Indonesian legal academics such as Kaelan (UGM Philosopher), states that justice in Pancasila is not only individualistic as in liberal justice theory (for example John Rawls), but also contains communalistic and relational elements. This means that justice is not only for the perpetrators and victims, but for society as a whole. In this context, law enforcement against perpetrators of village fund

corruption is not only aimed at punishing, but also restoring public trust in the village government.

4) Effectiveness in the Perspective of Pancasila Justice

The effectiveness of law enforcement by the Rembang Police Criminal Investigation Unit can be said to be quite good if:

- a) The law is enforced fairly, without discrimination.
- b) The legal process brings benefits and protection to village communities.
- c) The public feels that the police are there as protectors, not just enforcers.

However, in reality, challenges are still faced, such as the legal culture of society that is permissive of minor deviations, local political pressure, and limited personnel of Satreskrim. Therefore, the effectiveness of ideal law enforcement in the perspective of Pancasila requires not only repressive actions, but also educative and solution-oriented.

The effectiveness of law enforcement by the Rembang Police Criminal Investigation Unit in handling criminal acts of village fund corruption is not only seen in terms of the number of cases handled, but must also be examined from the aspect of Pancasila justice values. When the law is able to protect the weak, respect human dignity, and create social balance, then law enforcement has been running effectively in a substantive and ideological sense.

3.2. Obstacles and Solutions in Law Enforcement by Satreskrim Against Criminal Acts of Village Fund Corruption at Rembang Police

Although the Criminal Investigation Unit of the Rembang Police has carried out its role and function in law enforcement efforts against criminal acts of village fund corruption, in its implementation there are still various obstacles that affect the level of effectiveness of law enforcement. These obstacles can arise from both internal institutional aspects and external factors such as regulations, society, and local legal culture.

The effectiveness of law enforcement is not only determined by the success in uncovering a case, but also by the smoothness of the investigation process, coordination between institutions, and the final result in the form of enforcing substantive justice for the village community. Therefore, it is important to identify and analyze the various obstacles faced by the Rembang Police Criminal Investigation Unit in carrying out its duties, so that in the future constructive and systematic solutions can be found.

In this section, the author will discuss various factors inhibiting the effectiveness of law enforcement based on the results of interviews, document studies, and theoretical approaches, especially from the perspective of criminal law and the Pancasila theory of justice.

Law enforcement by the Criminal Investigation Unit of the Rembang Police against criminal acts of village fund corruption is an important effort in realizing clean and accountable village governance. However, in its implementation, this law enforcement does not always run optimally. Based on the results of field research through interviews with investigators, document reviews, and observations, several significant obstacles were found, namely:²¹

1) Limited Personnel and Technical Expertise

One of the main obstacles is the limited number of corruption investigators. In the Criminal Investigation Unit of the Rembang Police, not all members have special expertise in handling corruption cases, especially village fund corruption which requires a deep understanding of village financial mechanisms, APBDes reporting, and technical regulations from the Ministry of Home Affairs and the Ministry of Villages. In addition, investigators still face obstacles in terms of using investigative technology such as digital forensic audits or financial tracing systems, even though many misuses of village funds are carried out systematically through the mode of manipulating financial reports.

2) Reliance on State Loss Audit Reports

In corruption cases, the existence of official reports on state losses from agencies such as the BPK, BPKP, or Inspectorate is an important evidence. However, in practice, this audit process cannot be carried out at any time by investigators. Investigators often have to wait a long time due to limited auditors or audit bureaucratic procedures. As a result, the investigation process is stalled or delayed, and this has an impact on the speed of case resolution.

3) The Existence of Local Social and Political Pressure

Some village heads or officials involved in corruption have strong relationships with community leaders, local political elites, or even kinship with officials. This has the potential to cause pressure, both directly and indirectly, on investigators and witnesses in the field. In some cases, residents who were initially willing to provide information changed their attitude because they felt threatened or uncomfortable.

4) Low Legal Awareness of Village Officials

Many village officials, especially in rural areas far from the center of government, do not fully understand the legal consequences of administrative and financial violations. They consider errors in recording or deductions to be legitimate as long as there is "unofficial approval". This ignorance causes deviations to be carried out repeatedly because they are considered commonplace.

²¹Results of Interview with Iptu Alva Zakya Akbar, S.Tr.K., SIK, MH as Head of the Criminal Research Unit of the Rembang Police, May 11, 2025.

5) Lack of Community Participation and Courage to Report

The social culture in most areas of Rembang, especially in small villages, is still paternalistic and upholds the value of social harmony. The community tends to be reluctant to report violations committed by the village head for fear of internal conflict or because of emotional relationships. This causes initial information regarding the misappropriation of village funds not to be quickly detected by law enforcement officers.

Based on the results of field research through interviews with investigators, document reviews, and observations, several significant obstacles can be faced with solutions implemented by the Rembang Police Criminal Investigation Unit, namely:²²

1) Increasing the Competence and Number of Corruption Investigators

The Rembang Police need to periodically involve its members in corruption investigation training, whether organized by the KPK, the National Police Criminal Investigation Unit, or other agencies. In addition, it is necessary to encourage the addition of special corruption investigators within the Criminal Investigation Unit so that the workload is not centered on only a few personnel.

2) Strengthening Coordination with the Government Internal Supervisory Apparatus (APIP)

In order for the audit process not to become an obstacle, it is necessary to build a direct and fast cooperation mechanism between the Rembang Police and the Regional Inspectorate, for example through a memorandum of understanding (MoU) or an integrated forum for handling public complaints related to village funds. This will shorten the audit waiting time and speed up the process of proving state losses.

3) Improving Legal Protection for Reporters and Witnesses

Polres Rembang can cooperate with LPSK or form an internal system to ensure the security and confidentiality of the reporter's identity. This aims to increase public trust in submitting reports openly without fear of intimidation or retaliation from the reported party.

4) Improving Legal Education for Village Governments

Repressive efforts must be balanced with preventive efforts. Satreskrim can work together with the village empowerment office, the prosecutor's office, and universities to conduct routine legal socialization to village heads and their staff, especially regarding accountability for the Village Budget, the legal basis for managing village funds, and legal sanctions for abuse of authority.

²²Results of Interview with Iptu Alva Zakya Akbar, S.Tr.K., SIK, MH as Head of the Criminal Research Unit of the Rembang Police, May 11, 2025.

5) Strengthening the Community Participation-Based Monitoring System

Village communities need to be actively involved in monitoring the use of village funds through village deliberation forums or monitoring teams consisting of BPD elements, religious leaders, youth leaders, and local NGOs. With community involvement, the potential for deviation can be suppressed from the start, while forming a collective legal culture.

Obstacles in law enforcement against criminal acts of village fund corruption by the Rembang Police Criminal Investigation Unit reflect the complexity of the problem that does not only originate from the technical aspects of law enforcement, but also from social and structural factors. Therefore, the solutions offered must be holistic, covering structural, cultural, and regulatory aspects. With improvements in these various sectors, the effectiveness of law enforcement is expected to increase significantly and be in line with the ideals of social justice in Pancasila.

3.3. Concept of Effectiveness of Law Enforcement by Satreskrim Against Criminal Acts of Village Fund Corruption in the Future

The duties and authorities of the Criminal Investigation Unit (Satreskrim) in the Republic of Indonesia National Police, namely Carrying out Investigations and Criminal Investigations, where the Satreskrim is tasked with conducting investigations into criminal acts that occur, then conducting investigations to uncover perpetrators of crimes and collect evidence needed for the trial process.

Singapore is known as one of the countries with the lowest corruption rates in the world. According to the corruption perception index released by Transparency International, Singapore consistently ranks in the top five as the cleanest country from corruption. This success is inseparable from the effectiveness of strong law enforcement and an integrated monitoring system. Although Singapore does not have a "village fund" like in Indonesia, this country has a mechanism for managing public funds at the community and government institution levels that can be studied comparatively.

Law enforcement against corruption in Singapore is carried out by the Corrupt Practices Investigation Bureau (CPIB), an independent agency that reports directly to the Prime Minister. The CPIB has broad powers to conduct investigations, arrests, and searches in corruption cases, both involving civil servants and the private sector. The CPIB has a high degree of independence and cannot be influenced by political or bureaucratic pressure. This makes the law enforcement process fast, transparent, and without favoritism.²³

²³Lee, P., "Corruption Law Enforcement in Singapore: Lessons from Global Experience," *Journal of International Law and Policy*, vol. 19, no. 2 (2023), 45-60.

Master of Law, UNISSULA

Singapore has a strict anti-corruption law, the Prevention of Corruption Act (PCA). This law allows for effective law enforcement because:²⁴

- a) Gives investigators broad authority to access financial information.
- b) Applying reversal of burden of proof in certain cases.
- c) Provides strict penalties, including lengthy prison terms and large fines.

Social sanctions are also high. Public servants who are proven to be corrupt lose all pension rights and will be recorded as serious criminals. Singapore has built a highly competitive civil service recruitment and salary system, reducing the incentive to commit corruption. High salaries are accompanied by strict supervision of employees' lifestyles. A mismatch between income and lifestyle can be the basis for an initial investigation by the CPIB.

Singaporeans have a high level of legal and ethical awareness. Reporting of corruption indications is easy and confidentiality is guaranteed. Anti-corruption education has been instilled since school age. The CPIB is also active in conducting public campaigns on the dangers of corruption and the importance of integrity.

Malaysia, like other ASEAN countries, faces major challenges in its efforts to eradicate corruption. Although it does not have a village fund management system similar to Indonesia, Malaysia has village development programs and funds that are channeled through various government agencies. Law enforcement against corruption in the management of these funds is carried out by supervisory institutions such as the Malaysian Anti-Corruption Commission (MACC) which has a central role.²⁵

In Malaysia, law enforcement against corruption is carried out by the Malaysian Anti-Corruption Commission (MACC), which functions similarly to the KPK in Indonesia. MACC is an independent institution tasked with investigating and prosecuting perpetrators of corruption in the public and private sectors, including those related to the use of village development funds or government projects.

The MACC has broad powers including investigation, detention and search, and can work with various state agencies, including the national audit agency. One of the main principles implemented by the MACC is the principle of transparency and accountability, with the aim of creating an environment free from corruption.

Malaysia has implemented several laws related to the eradication of corruption, the main one being the Prevention of Corruption Act (ACA) 1997 which was later amended to become the Malaysian Corruption Prevention Commission Act (SPRM) 2009. This act gives broad authority

²⁴Tan, J., "Singapore's Anti-Corruption Law Enforcement System: A Case Study of the Village Development Fund Corruption," Singapore Law Journal, vol. 15, no. 3 (2022), 101-115.

²⁵Ali, A., "Malaysian Judicial System in Handling Corruption Cases: Perspectives and Implications for Regional Development," Malaysian Law Review, vol. 10, no. 2 (2023), 78-90.

Master of Law, UNISSULA

to the MACC to investigate alleged corruption in all sectors, including the management of village development funds allocated by ministries or related state agencies, namely:²⁶

- 1) *Prevention of Corruption Act*(ACA) gives MACC the power to conduct investigations into alleged misappropriation of funds from public institutions.
- 2) *Malaysian Corruption Prevention Commission*(SPRM) expands its reach to prevent bribery and corruption practices through national education programs and campaigns.

The following is a comparison between law enforcement against criminal acts of village fund corruption by the Criminal Investigation Unit of the Rembang Police, Malaysia (MACC), and Singapore (CPIB). This comparison focuses on the legal process, the institutions involved, and the effectiveness of law enforcement:

- 1) Law Enforcement Agencies and Authorities
 - a) Satreskrim Polres Rembang: Satreskrim Polres Rembang is under the National Police, so structurally it is not completely independent. Handling village fund corruption cases requires coordination with other institutions, such as the Prosecutor's Office, BPK, or Regional Inspectorate. This process can be hampered by bureaucracy and limited resources at the regional level.
 - b) Malaysia (MACC): MACC is an independent agency that reports directly to the Prime Minister, with greater investigative and prosecutorial powers and no external influence. This allows for a faster and more efficient case handling process.
 - c) Singapore (CPIB): The CPIB is also a highly independent body and reports directly to the Prime Minister. The CPIB has very broad powers, including the ability to search and detain suspects without much bureaucratic hurdles, making it very efficient in handling corruption cases.
- 2) Village Fund Supervision and Audit Process
 - a) Satreskrim Polres Rembang: Supervision of village funds in Indonesia is carried out by the BPK and the Regional Inspectorate. However, this supervision is often hampered by limited audit capacity and a lack of effective community involvement.
 - b) Malaysia (MACC): Supervision is carried out by the State Audit Department and is complemented by public involvement through a whistleblowing program and high transparency. This ensures that misuse of funds can be detected more quickly.

²⁶Ministry of Home Affairs Malaysia, "Corruption Law Enforcement in Malaysia: Practices and Challenges," *Malaysian Law Journal*, vol. 23, no. 4 (2022), 135-150.

- c) Singapore (CPIB): Singapore has a very strict audit system, and all use of public funds, including at the local level, is monitored with high transparency. The public is also active in monitoring the use of public funds, with safe and effective complaint channels.

3) Speed and Effectiveness of Law Enforcement Process

- a) Satreskrim Polres Rembang: The law enforcement process is often hampered by long bureaucracy and lack of resources, both in terms of the number of personnel and the available budget. This affects the speed of case resolution.
- b) Malaysia (MACC): MACC is known for its ability to handle corruption cases quickly. Investigations are often conducted in parallel with audits, which speeds up the process of evidence.
- c) Singapore (CPIB): The CPIB is very fast and efficient in handling cases, with a very short time between investigation and prosecution. The process is not hampered by bureaucratic factors.

4) Community Participation and Transparency

- a) Rembang Police Criminal Investigation Unit: Public participation in monitoring the use of village funds is relatively low, and complaint channels are often not effective enough to trigger rapid action.
- b) Malaysia (MACC): Public participation is very high, with the public given easy access to report suspected corruption. This is supported by easy access to complaints and confidentiality.
- c) Singapore (CPIB): Singapore has a very high level of public participation, with an open and secure mechanism for reporting suspected corruption. This increases the effectiveness of oversight.

5) Sanctions and Proof

- a) Satreskrim Polres Rembang: Sanctions against corruption perpetrators are often influenced by the complicated and lengthy process of proof. In addition, the legal process is often hampered by convoluted procedures.
- b) Malaysia (MACC): Penalties for corruption are severe and include prison sentences and large fines. The process of proof is often made more efficient by the existence of rules that allow for the reverse burden of proof in some cases.
- c) Singapore (CPIB): Singapore has very harsh penalties for corruption, with prison sentences and large fines as sanctions. A reverse burden of proof system is also used, allowing the CPIB to obtain the necessary evidence more quickly.

The effectiveness of law enforcement against corruption, especially those involving village funds, is highly dependent on various factors including the quality of law enforcement agencies, transparency, community participation, and the ability to overcome existing systemic obstacles. Given the dynamics of social, technological, and bureaucratic changes in Indonesia, it is important to formulate a more effective law enforcement concept in the future. The following are some key components in the concept of the effectiveness of law enforcement by Satreskrim in corruption of village funds:²⁷

1) Strengthening Law Enforcement Institutions at the Regional Level

- a) Independence of Satreskrim: In the future, Satreskrim Polres Rembang and other similar units must be given greater independence in handling corruption cases, without any external influence or bureaucracy that hinders the law enforcement process. This can be achieved by providing flexibility in operations, ongoing training, and providing adequate budget.
- b) Coordination between Institutions: Improve better coordination between Satreskrim, the Prosecutor's Office, the KPK, the BPK, and the Regional Inspectorate in order to accelerate investigations, audits, and legal follow-ups on alleged misuse of village funds. A more synergistic and coordinated approach will reduce overlapping tasks and accelerate case resolution.

2) Increasing Transparency and Accountability

- a) Electronic System for Village Fund Management: In the future, there needs to be an implementation of an information technology-based system to manage and monitor village fund expenditures more transparently. With a publicly accessible system, the community and supervisory institutions can directly monitor the use of village funds in real-time.
- b) Online Reporting and Monitoring: Making it easier for the public to report suspected misuse of village funds through a secure and integrated online application or platform. This can increase public participation and accelerate supervision.
- c) Periodic Audits: Conducting periodic and transparent audits of village funds, involving independent auditors and inviting the public to monitor the results of the audits.

3) Community Empowerment and Public Participation

- a) Legal Training and Education for the Community: In the future, efforts to educate village communities about their rights, village fund management procedures, and corruption prevention must be strengthened. A legally aware and knowledgeable community will be

²⁷Results of Interview with Iptu Alva Zakya Akbar, S.Tr.K., SIK, MH as Head of the Criminal Research Unit of the Rembang Police, May 11, 2025.

an active partner in monitoring the use of village funds, and will be more courageous in reporting any indication of misuse.

- b) Easily Accessible Complaint Channels: Facilitate the public complaint process by providing more easily accessible and secure complaint channels. The Rembang Police Criminal Investigation Unit can introduce an application or other communication channels to receive direct reports from the public regarding alleged corruption of village funds.

4) Technology and Innovation in Law Enforcement

- a) Utilization of Forensic Technology: The use of digital forensic technology in investigating village fund corruption cases, such as financial transaction data analysis, budget usage monitoring, and digital recording that can facilitate proof of misappropriation. This technology will help Satreskrim in tracking the flow of funds and mapping the flow of misuse more quickly and efficiently.
- b) Big Data and AI for Case Analysis: The use of Big Data and Artificial Intelligence (AI) to analyze patterns of village fund misuse that may not be detected manually. AI can help Satreskrim in predicting and identifying potential corruption cases based on existing data.

5) Strict Sanctions and Asset Recovery

- a) Stricter and Disciplinary Penalties: Implementing heavier penalties for perpetrators of corruption, both in terms of imprisonment and fines, as well as additional penalties such as asset recovery. Recovery of assets lost due to corruption will also provide a strong deterrent effect on perpetrators.
- b) Asset Freezing and Prosecution of Misuse of Funds: Strengthening regulations that allow for the freezing of assets of corruptors before the legal process is completed, thereby reducing the possibility of corrupt money being used to avoid further legal processes. In addition, prosecution of individuals who abuse their authority in the distribution of village funds will be more efficient with stronger evidence.

6) Empowerment of Criminal Investigation Unit through Training and Capacity Building

- a) Competency Enhancement: Satreskrim needs to be equipped with higher competency in investigating corruption crimes, especially those related to village funds. Training on the use of information technology in investigations, as well as knowledge of accounting and fund audits, will be very useful in optimizing the investigation process.
- b) Involvement of Experts and Consultants: Inviting legal, auditing, and accounting experts to assist the Criminal Investigation Unit in analyzing financial reports and conducting forensic audits to identify suspicious cash flows.

7) Inter-Institutional Collaboration and International Cooperation

- a) Coordination with KPK and BPK: To increase effectiveness, Satreskrim can strengthen cooperation with KPK and BPK in terms of supervision and investigation of corruption crimes of village funds. In addition, cooperation with international institutions to share data and information related to misuse of village funds will accelerate the completion of cross-border corruption cases.
- b) Cooperation with Foreign Law Enforcement Agencies: Given the potential flow of funds between countries, international cooperation with foreign law enforcement agencies, such as Interpol or other anti-corruption agencies, can facilitate tracking of corrupt funds leaving the country.

The concept of the effectiveness of law enforcement against criminal acts of village fund corruption by the Rembang Police Criminal Investigation Unit in the future must involve building the capacity of law enforcement agencies, transparency in the management of village funds, strengthening community participation, and utilizing technology to accelerate investigations and evidence. Collaboration between institutions and community empowerment will be the key to success in overcoming village fund corruption in the future.

4. Conclusion

The effectiveness of law enforcement by Satreskrim against criminal acts of village fund corruption at Polres Rembang in general, the implementation of law enforcement by Satreskrim is carried out with systematic guidelines referring to the Criminal Procedure Code (KUHP) and internal regulations of the Republic of Indonesia Police. Law enforcement carried out by Satreskrim Polres Rembang can be said to be quite effective in the repressive aspect, marked by the disclosure of several cases of criminal acts of village fund corruption which of course are also guided by Law Number 20 of 2001 concerning Amendments to Law Number 31 of 1999 concerning the eradication of criminal acts of corruption and also Law Number 2 of 2002 concerning the Republic of Indonesia Police. Obstacles and solutions in law enforcement by the Criminal Investigation Unit against criminal acts of corruption of village funds at the Rembang Police, namely limited personnel and technical expertise, dependence on state loss audit reports, local social and political pressure, low legal awareness of village officials, minimal participation and courage community to report. These obstacles are faced with several solutions, namely by increasing the competence and number of corruption investigators, strengthening coordination with internal government supervisory officers, increasing legal protection for reporters and witnesses, increasing legal education for village governments, and strengthening the community-based participation-based supervision system. The concept of the effectiveness of law enforcement by Satreskrim against corruption of village funds in the future is by prioritizing the improvement of the legal system, modern technology, and strengthening the capacity of Satreskrim. By connecting the theory of legal effectiveness, it is hoped that law enforcement can be more targeted, efficient, and fair, which will ultimately create more equitable social justice for all Indonesian people, especially rural communities.

5. References

Journals:

- Ali, A., "Malaysian Judicial System in Handling Corruption Cases: Perspectives and Implications for Regional Development," *Malaysian Law Review*, vol. 10, no. 2 (2023), 78-90.
- Irfan Setiawan, et al., Analysis of Corrupt Behavior of Government Apparatus in Indonesia (Study on the Management of Social Assistance in the Era of the Covid-19 Pandemic), *Journal of Bureaucratic Media*, Vol.4, No.2, October 2022.
- Irfan Setiawan, et al., Analysis of Corrupt Behavior of Government Apparatus in Indonesia (Study on the Management of Social Assistance in the Era of the Covid-19 Pandemic), *Journal of Bureaucratic Media*, Vol.4, No.2, October 2022.
- Lee, P., "Corruption Law Enforcement in Singapore: Lessons from Global Experience," *Journal of International Law and Policy*, vol. 19, no. 2 (2023), 45-60.
- Ministry of Home Affairs Malaysia, "Corruption Law Enforcement in Malaysia: Practices and Challenges," *Malaysian Law Journal*, vol. 23, no. 4 (2022), 135-150.
- Sugeng Pujileksono, Understanding Corruption in Rational Choice Theory and Principal-Agent Relationships, *Journal of Social and Political Sciences*, Vol.2, No.2
- Tan, J., "Singapore's Anti-Corruption Law Enforcement System: A Case Study of the Village Development Fund Corruption," *Singapore Law Journal*, vol. 15, no. 3 (2022), 101-115.
- Toule. 2016, The Existence of the Death Penalty Threat in the Corruption Crime Law. No.2, *Prioris Law Journal*, Vol II,
- Widodo, A Criminal Act of Village Fund Corruption and its Implications for Village Development. *Journal of Law and Village Development*, 5(2), 2021, 40-47.

Books:

- Arief, BN Criminal Law on Corruption: A Review and Discussion. Jakarta: Rajawali Pers, 2021,
- Bambang Waluyo, Crime and Punishment (Jakarta: Sinar Grafika, 2008),
- Djoko Prakoso, The Role of Supervision in Preventing Criminal Acts of Corruption, Aksara Persada Indonesia Jakarta, 1990, p.1
- Zudan Arif Fakhrullah, Utilization of Law for the Development of the Informal Sector Economy (Case Study in Yogyakarta City), Master of Law Thesis, Diponegoro University, Semarang, 1995,

Internet:

- <https://djpb.kemenkeu.go.id/kppn/lubuklinggau/id/data-publikasi/artikel/3672-hari-anti-korupsi-sedunia-2024,-korupsi-understand,-avoid,-lawan-dan-berantas.html>, accessed May 14, 2025.
- <https://id.tradingeconomics.com/indonesia/corruption-index>, accessed May 14, 2025.
- https://id.wikipedia.org/wiki/Criminal_Research_Department, accessed April 28, 2025.

Master of Law, UNISSULA

Regulation:

Regulation of the Minister of Finance of the Republic of Indonesia Number 241 of 2014 Article 1 concerning the Implementation of Accountability for Transfers to Regions and Village Funds

The 1945 Constitution of the Republic of Indonesia, Article 1 paragraph (3).

Interview:

Interview with Iptu Alva Zakya Akbar, S.Tr.K., SIK, MH as Head of the Criminal Research Unit of the Rembang Police, May 11, 2025.