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Village Fund Management as an Object of Economic Crime: A Legal Analysis of Law Enforcement of Corruption Criminal Acts (Case Study at The Ketapang District Prosecutor's Office)

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Abstract. *This study aims to examine and analyze the application of criminal law in handling criminal cases involving the misappropriation of village funds, and to assess the effectiveness of law enforcement against perpetrators of corruption based on the Decision of the Corruption Court at the Pontianak District Court No. 01/Pid.Sus-TPK/2025/PN Ptk. The research focuses on law enforcement practices regarding the abuse of authority by village heads in managing village finances, resulting in financial losses to the state. This study employs an empirical juridical approach that examines law not only as norms enshrined in legislation but also as the actual behavior of law enforcement officials in applying those laws. The results of the study indicate that the application of the law regarding corruption of village funds has been carried out in accordance with the provisions of Article 3 in conjunction with Article 18 of Law No. 31 of 1999, as amended by Law No. 20 of 2001. In its decision, the panel of judges considered the elements of abuse of authority, the defendant's role as village head, and the consequences of the defendant's actions, which resulted in financial losses to the state amounting to Rp. 539,473,237.00. Law enforcement is deemed to have provided legal certainty through imprisonment, fines, and additional penalties, including payment of compensation. However, in terms of effectiveness, law enforcement still places greater emphasis on repressive measures and punishment, while efforts to recover state funds and prevent similar criminal acts at the village level still require strengthened oversight and village financial governance.*

Keywords: *Corruption Offenses; Law Enforcement; Village Fund Management.*

1. Introduction

Indonesia is a state based on law. The concept of the state based on law ideally holds that law, not politics or economics, should be the supreme authority in the dynamics of state life. Therefore, the jargon commonly used in English to describe the principle of the state based on law is "the rule of law, not of man." What is meant by governance is essentially the law as a system, not individuals who merely act as puppets in the system's scenario.[1].

According to the concept of a welfare state, the government is responsible for ensuring the welfare of its citizens through services, assistance, protection, and prevention of social problems. This is based on the fifth principle of Pancasila, which mandates social justice for all people.

Indonesia is a simple embodiment of the concept of a welfare state. Primarily in this case, to regulate and guarantee the welfare of citizens, laws are needed that regulate the lives of all people in a country.

The sovereignty of the people which is carried out in accordance with the constitution gives rise to the concept of constitutional democracy, which can be interpreted as meaning that the implementation of democracy is channeled and will be carried out according to constitutional procedures stipulated in law and the constitution (constitutional democracy).[2]Therefore, in other words, based on this quote, it can be said that law is a political product. As a political product, the characteristics of a legal product are heavily influenced by the power of the party that created it. However, as a product expected to maintain a nation's stability, law should possess neutral characteristics and protect all parties within a state.

Special criminal law is a branch of criminal law that is established for special groups of people or related to special acts. According to Soedarto, special criminal law is defined as criminal law provisions that regulate the specificity of its subjects and their special acts.[3]The criminal justice system can be analyzed through various approaches. Normatively, the criminal justice system views the four main law enforcement institutions (the police, the prosecutor's office, the courts, and the correctional institutions) as implementing applicable laws and regulations, where each is an inseparable component of law enforcement. Meanwhile, from a managerial or administrative perspective, these four law enforcement institutions are seen as an organization that has a specific working

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[1]Jimly Asshiddiqie, The Idea of a Legal State in Indonesia. Paper Presented at the National Legal Development Planning Dialogue Forum Organized by the National Legal Development Agency of the Ministry of Law and Human Rights, Vol. 1, 2011, p. 1.
[2]Jimly Asshiddiqie, The Constitution and Constitutionalism of Indonesia, Sinar Grafika, Jakarta, 2018, p. 58.
[3]Hariman Satria, Anatomy of Special Criminal Law, UII Press, Yogyakarta, 2014.

mechanism, with horizontal and vertical relationships according to the organizational structure of each institution.

Along with various matters that require special judicial handling through special court institutions, for better judicial quality. Prof. Dr. Barda Nawawi Arief, SH. said that "judicial development policy" can be interpreted as rational efforts to develop/improve the quality of the judiciary. Such an understanding is identical to the goal of judicial system reform which demands an improvement in the quality of the judicial system. To date, more than 10 types of special courts have been registered, namely: 1) Juvenile Court (criminal law); 2) Commercial Court (civil law); 3) Human Rights Court (criminal law); 4) Corruption Court (criminal law); 5) Industrial Relations Court (civil law); 6) Fisheries Court (criminal law); 7) Tax Court (state administrative law); 8) Maritime Court (civil law); 9) Sharia Court in Aceh (Islamic religious law); 10) Customary Court in Papua (execution of its decisions related to general courts); and, 11) Traffic Court (Nasrullah and Tanto Lailam 2019).[4]

As a binding regulation, Criminal Procedure Law requires the Principle of Legality as the basis for implementing these provisions. Criminal Procedure Law requires the existence of written legal provisions governing an event before any legal process is carried out regarding that event. This Principle of Legality later brought its own obstacles to the law enforcement process. The development of human life, from the smallest aspects such as changes in mindset to larger aspects such as technological developments, has far outstripped the development of legal law. Currently, the law is expected to adapt to the human mindset that is increasingly thirsty for fulfillment of expectations from the results of law enforcement. High public attention will highlight law enforcers who act unfairly according to the community, especially if the law cannot provide certainty for the community.

With increasing attention to law enforcement, the public's desired law enforcement process no longer focuses solely on punishing suspects or perpetrators of crimes, but is shifting toward imposing punishments commensurate with the crime. In criminal law, the sharp criticism of law enforcement has given rise to alternative methods for resolving cases beyond imprisonment or fines. For minor crimes, mediation or conciliation is being developed. This method prioritizes deliberation to reach a consensus or peace. Resolving criminal cases through a non-litigation approach essentially aims to optimize recovery from the consequences of the crime, particularly state financial losses. In the context of criminal law, this approach is better known as a resolution mechanism that emphasizes the recovery of state losses and the effectiveness of law enforcement, without neglecting the principles of

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[4]Wiyanto, Hana Maria, Special Courts in the Indonesian Judicial System, Progressive Law Journal, Vol 10 No 1, 2022, p. 83

accountability and legal certainty. In the case of village fund corruption, the primary focus of law enforcement is not solely on punishing the perpetrator, but also on recovering state financial losses and sustaining village development.

The Prosecutor's Office and other law enforcement officials, when handling village fund corruption cases, also consider the principles of expediency and efficiency of law enforcement. In certain cases, the full restitution of state losses can be used as a mitigating factor in charges or court decisions, without diminishing the judge's authority to impose penalties in accordance with statutory provisions. This approach is expected to encourage the prevention of corruption and increase legal awareness among village officials regarding village financial management.

Furthermore, the Supreme Court, through various guidelines and jurisprudence, has emphasized the importance of proportionality in sentencing corruption cases, including village fund corruption cases. When examining and deciding cases, judges consider not only formal legal aspects but also sociological aspects and the objectives of sentencing, namely providing a deterrent effect, recovering state losses, and maintaining public trust in village financial management. Therefore, handling village fund corruption crimes is expected to provide justice that balances legal certainty, benefit, and protection of public interests.

Theft is one of the oldest crimes in human history, having existed since humans began to have the concept of ownership. As the oldest crime, theft is deeply embedded in society, especially in developing countries like Indonesia, where the majority of the population is still in the pre-prosperous stage. Under Indonesian positive law, the crime of theft is defined in Article 362 of the Criminal Code, which stipulates that anyone who takes something, wholly or partially belonging to another person, with the intent to appropriate it unlawfully, is subject to theft, with a maximum prison sentence of five years or a maximum fine of nine hundred thousand rupiah. In general, theft crimes that occur in many regions are dominated by ordinary thefts with relatively small material losses. Therefore, not all crimes can be treated uniformly in the criminal justice system. Corruption, particularly those related to the management of village funds, is characterized as an economic crime that has a broad impact on the public interest, the stability of village government, and public trust in the state. Therefore, handling of village fund corruption cases cannot be equated with conventional criminal acts, but must be placed within a law enforcement framework that guarantees accountability, transparency, and protection of state finances.

Starting from the Defendant's authority as Village Head, the Defendant together with Kardi Nopriadi as Village Finance/Treasurer, managed and disbursed village funds in a manner inconsistent with statutory provisions. In its implementation, a number of village activities that had been budgeted and whose funds had been disbursed were not implemented, but were still administratively accounted for as if they had been realized. In addition, there was also a discrepancy between the realization of expenditures based on the accountability report and the actual use of funds by the activity implementers.

As a result of these actions, some of the village funds that should have been used for development and empowerment of the village community were instead used for the Defendant's personal gain. Based on the audit results and the facts revealed at trial, the Defendant's actions resulted in a state financial loss of Rp539,473,237.00 (five hundred thirty-nine million four hundred seventy-three thousand two hundred thirty-seven rupiah).

For his actions, the Defendant Wahyu Nugroho was charged with committing a criminal act of corruption by abusing his authority due to his position as regulated in Article 3 in conjunction with Article 18 of Law Number 31 of 1999 concerning the Eradication of Criminal Acts of Corruption as amended by Law Number 20 of 2001 in conjunction with Article 55 paragraph (1) point 1 of the Criminal Code. In its decision, the panel of judges stated that the Defendant was legally and convincingly proven guilty of committing a criminal act of corruption together, and sentenced him to imprisonment, a fine, and additional punishment in the form of payment of compensation to the state.

Based on initial observations of several court decisions and law enforcement practices, the author assesses that the handling of village fund corruption cases has demonstrated consistency in the application of criminal sanctions, including imprisonment, fines, and additional penalties in the form of restitution. However, the effectiveness of this law enforcement in reducing village fund corruption and recovering state financial losses still requires further study. This is due to the continued occurrence of similar cases and the suboptimal recovery of state losses from corruption.

To determine the effectiveness of law enforcement against economic crimes in the form of village fund corruption and its impact on state financial losses, further and comprehensive research is needed. Therefore, the author wishes to examine this issue in more depth and present it in a systematic scientific study entitled "Village Fund Management as an Object of Economic Crime: A Legal Analysis of Law Enforcement for Corruption Crimes."

2. Research Methods

A research method is a method of working to assess and understand the entire object of the relevant scientific knowledge. The object of research is legal norms embodied in formal and material legal principles in laws and regulations on corruption, regulations on the procurement of goods and services, and other regulations. Meanwhile, research is a method based on systematic methods and specific thinking aimed at solving a scientific problem.

3. Results and Discussion

3.1. Forms of Economic Crimes in Village Fund Management that Result in Criminal Acts of Corruption in Court Decision Number 01/Pid.Sus-TPK/2025/PN Ptk

In principle, village fund management is a strategic instrument designed to accelerate equitable development and improve the standard of living of village communities. However, in practice, village fund governance still faces the risk of misappropriation, which often morphs into economic crimes, ultimately leading to corruption.

Within village government, corruption often manifests itself in the misuse of village funds, which are intended for infrastructure development and empowerment of local constituents. This phenomenon has become a crucial national issue, given the substantial annual budget allocated by the government. This high risk is driven by the extensive administrative authority held by village officials, which unfortunately is not matched by strict and effective oversight mechanisms in the field.[5]

Therefore, the discussion in this sub-chapter focuses on the analysis of the forms of economic crimes that occur in the management of village funds as reflected in Court Decision Number 01/Pid.Sus-TPK/2025/PN Ptk. This analysis aims to identify patterns of unlawful acts, abuse of authority, and the resulting impact on state financial losses, thereby providing a comprehensive understanding of the characteristics of criminal acts of corruption in the context of village fund management.

From a criminological perspective, this deviant phenomenon is classified as white-collar crime. As theorized by Edwin H. Sutherland, this category of crime refers to crimes committed by individuals with respectable social status and high positions in their occupational or professional structure.[6]The suspect exploited his position as Acting Village Head, which structurally held full authority over village budget management. This situation was exacerbated by the lack of control mechanisms and the fragility of the accountability system at the village government level, which ultimately created a crucial loophole for the crime to be carried out.[7]

The concept of corruption as a white-collar crime was first proposed by Edwin H. Sutherland. He defined this type of crime as a non-violent crime committed by individuals with high social status and strategic positions within formal

[5]Corruption Eradication Commission (KPK), Village Fund Management Study, Jakarta: KPK, 2020.
[6]Edwin H. Sutherland, White Collar Crime, New York: Dryden Press, 1949.
[7]Agus Dwiyanto, Governance Reform and Community Empowerment, Yogyakarta: UGM Press, 2002.

employment or positions, such as government officials or corporate circles. In the case of the Acting Village Head of Sungai Nanjung, the perpetrator exploited the public authority inherent in his position to commit administrative irregularities for personal gain:

1. Abusing his position to commit corruption of village funds,

2. Performing financial document manipulation.

3. Violating public trust, specifically the community, for personal gain. While corruption may not involve physical violence, it does damage the village financial system and create social harm.[8]

In the context of society and the execution of office, the behavior of a Village Head can be analyzed using Social Control Theory. This theory, developed by Travis Hirschi, argues that an individual's compliance with the law is highly dependent on the strength of their social ties within the community. According to Hirschi, individuals are more likely to violate the law when these social ties are weakened or severed.

The Acting Village Head in this case shows the weakening of all these elements:

1. Lack of commitment to integrity norms,

2. Weak direct community involvement in monitoring village fund management,

3. There is a lack of effective social control from residents and the Village Consultative Body (BPD). As informal social control weakens, opportunities for deviance from the law increase.[9]

Based on the legal facts revealed during the trial, the form of economic crime in the management of village funds in this case was manifested through a pattern of abuse of authority and unilateral control of village funds by the Head of Sungai Nanjung Village. The defendant actively took over the management and control of village funds without a legitimate administrative mechanism, including by accepting disbursements of village funds without receipts, failing to prepare financial accountability, and using some of the funds for personal gain. This form of economic crime was clearly evident in the deduction and control of Direct Cash Assistance (BLT) funds from July to September 2022 that should have been distributed to the community, but instead were used by the defendant himself, as well as in the implementation of village development activities and social programs that were not fully realized or did not comply with the budget ceiling set in the Village Budget (APBDes).

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[8]Edwin H. Sutherland, Op. Cit.
[9]Travis Hirschi, Causes of Delinquency, Berkeley: University of California Press, 1969.

In addition, economic crimes are also reflected in the practice of budget realization manipulation, namely the existence of activities that are reported to have been implemented but not fully realized, activities that are not realized at all, and the creation of accountability reports that do not correspond to the factual conditions in the field. These actions are reinforced by the non-involvement of the Village Consultative Body (BPD) in supervision and the failure to submit village financial accountability reports, thereby closing the space for control and accountability. The accumulation of these actions has resulted in state financial losses as the results of the Ketapang Regency Inspectorate audit, which confirmed that the management of village funds in this case has deviated from the principles of transparency, accountability, and good village financial governance, and meets the characteristics of economic crimes that lead to criminal acts of corruption.

The Economic Crime Mode that led to the Criminal Act of Corruption committed by the defendant Wahyu Nugroho as the Head of Sungai Nanjung Village was based on the desire to achieve personal prosperity due to social pressure and to achieve the expected economic expectations by illegal means, experts formulated this condition with Strain Theory (Social Tension Theory) by Robert K. Merton Merton stated that tension arises when a person is unable to achieve social goals through legitimate means. In this condition, individuals adapt through:

1. *Conformity,*
2. *Innovation,*
3. *Ritualism,*
4. *Retreatism,*
5. *Rebellion.*

In this case, the perpetrator adopted a behavioral pattern classified as "innovation." Based on the typology of social adaptation, the perpetrator continued to strive for financial success or personal prosperity (a legal goal), but resorted to illegal means through corrupt practices. The social pressures and high economic expectations often associated with public office pushed the Village Head to take this shortcut, especially when supported by a fragile structural control system and weak oversight.

Sociocultural factors and the fragility of the village government system are also major catalysts for corruption. In many rural communities, a collective perception persists that officials hold absolute "authority." As a result, every decision or policy taken tends to be supported without critical consideration, even if it negatively impacts the well-being of the population. This phenomenon generally occurs due to unequal power relations and a deeply rooted patron-client culture, where obedience to the leader is prioritized over oversight of administrative integrity. This can occur because:

1. Patron-Client Culture

Within the structure of village governance in Indonesia, the dynamics of patron-client relationships remain a dominant sociopolitical reality. Village heads or village officials are often positioned as "patrons" who wield absolute authority and control over resources, while villagers occupy the position of "clients," who tend to be submissive and dependent on them both structurally and emotionally.

This situation creates psychological barriers for the public to be critical, even when indications of budget misuse begin to emerge. In the case of the Acting Village Head of Sungai Nanjung, this patron-client relationship allowed the perpetrators to monopolize control over village funds, crippling bottom-up oversight and facilitating corrupt practices without significant pressure from the local community.[10]

2. Social Tolerance for Small-Scale Corruption

In many rural areas, the practice of cutting or taking margins from village projects is often normalized and considered acceptable, as long as the perpetrators still provide a small residual benefit or profit to the community. Consequently, corruption is no longer viewed as an extraordinary crime, but rather as a common "consequence of office." This social tolerance is rooted in low levels of legal literacy and a weak understanding of the right to public accountability, ultimately perpetuating the cycle of budget misappropriation without significant social sanctions.[11]

3. Community Dependence on Village Apparatus

Given the central role of village officials in managing population administration and access to social assistance, the public tends to refrain from expressing criticism. This structural dependency creates unequal power relations, which ultimately serve as instruments for officials to abuse their authority. In the context of Sungai Nanjung Village, residents are likely reluctant to question indications of fictitious projects due to concerns about difficulties in processing administrative documents and accessing future government assistance programs.[12]

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[10]Mubyarto, Villages and Local Government in Development Politics, Yogyakarta: BPFE, 1998.
[11]Eko Hardianto, “Permissive Culture in Corrupt Behavior,” KPK Integrity Journal, Vol. 6, No. 2, 2021, pp. 134–145.
[12]Irfan Wahyudi, “Village Community Participation and the Threat of Structural Corruption,” Village Development Journal, Vol. 4, No. 1, 2019, pp. 77–88.

Defendant Wahyu Nugroho's corruption of village funds involved unilateral and unaccountable appropriation of village funds, exploiting his position as Head of Sungai Nanjung Village. Based on the legal facts of the trial, the defendant:

1. Receiving and controlling village funds disbursed by the village treasurer without receipts and without accountability, with the total village funds given to the defendant reaching Rp1,105,311,800.00, which came from the disbursement of Village Funds Phase II of 2021 amounting to Rp347,541,200, Phase III of 2021 amounting to Rp200,770,600, and BLT Phase III of 2022 amounting to Rp149,400,000, plus disbursement of other stages in the 2022 budget year. The funds were then used inappropriately, including by withholding and using the Direct Cash Assistance (BLT) funds for the period July to September 2022 amounting to Rp149,400,000.00 which should have been distributed to the beneficiary community.

2. The defendant also cut the budget for the construction of farm roads, where out of a total budget of Rp45,014,626.00, only Rp36,962,432.00 was realized, while the remainder was kept by the defendant under the pretext of tax payments. A similar modus operandi was carried out for the implementation of PAUD/TK/TPA activities in 2022, where Rp45,000,000.00 had been disbursed but only Rp36,000,000.00 was realized, resulting in a difference of Rp9,000,000.00 that cannot be accounted for.

3. In the emergency situation handling (BTT) activities for the July–September 2022 period, the disbursed funds amounting to IDR 448,200,000.00 were only realized at IDR 298,800,000.00, resulting in a difference of IDR 149,400,000.00 controlled by the defendant.

The entire series of actions was carried out by closing access to supervision, including not submitting accountability reports to the Village Consultative Body (BPD), and ultimately resulted in state financial losses of Rp. 539,473,237.00 as per the audit results of the Ketapang Regency Inspectorate.

3.2. Law Enforcement Against Perpetrators of Village Fund Corruption Crimes from the Perspective of Indonesian Criminal Law

In principle, corruption has penetrated nearly all sectors of government administration, including the executive, legislative, and judicial branches. This phenomenon is often referred to as bureaucratic corruption, namely corrupt practices carried out by individuals who hold power within the state's institutional structure. The massive practice of corruption at various levels of government not only hampers the running of government but also causes significant losses to the state's finances and economy. Based on its impact, criminal acts of corruption can be classified as regulatory offenses, namely acts that disrupt, hinder, or even rob the government of its efforts to achieve public welfare.[13]

The Prosecutor's Office (PKI) is a government institution that plays a strategic role in the criminal justice system, particularly in enforcing the law against corruption. As executors of state prosecutorial power, prosecutors have a central role in ensuring that anti-corruption efforts are carried out professionally, objectively, and with integrity. In carrying out this function, prosecutors are not only required to enforce the law formally based on statutory regulations, but also to realize legal certainty, justice, and substantive truth. Prosecutors' enforcement of corruption laws must take into account the values entrenched in society, including religious norms, morality, and a sense of social justice, given that corruption is a crime that has a broad impact on the public interest. Therefore, prosecutors are required to explore and understand humanitarian values and sociological aspects in every process of handling corruption cases, so that law enforcement is not merely legalistic, but is able to reflect meaningful justice for society.

In addition to having the authority to prosecute, the Prosecutor also has the authority as an investigator in corruption cases as regulated in Law Number 16 of 2004. This authority positions the Prosecutor not only as dominus litis in the prosecution stage, but also as a crucial actor from the initial stages of handling corruption cases. In their capacity as investigators, Prosecutors are authorized to carry out a series of investigative actions, starting from gathering evidence, determining suspects, to efforts to uncover state financial losses. The Prosecutor's dual role as investigator and prosecutor aims to ensure the effectiveness, consistency, and continuity of handling corruption cases, so that the law enforcement process can run optimally. With this authority, Prosecutors are required to uphold the principles of professionalism, accountability, and prudence, considering the extent of their authority and its impact on the protection of human rights and efforts to eradicate corruption with justice.

Based on data from Indonesia Corruption Watch (ICW), the handling of corruption cases by the Attorney General's Office has not yet met expectations. ICW noted that the Attorney General's Office has a significant backlog of corruption cases. In 2015, approximately 911 corruption cases were recorded as being under investigation, but of these, 755 cases remained stagnant from the second half of 2015 to the first half of 2016. Only 156 cases successfully advanced to the prosecution stage out of a total of 911 cases, indicating that the Attorney General's Office's case handling progress is still relatively slow.[14]In fact,

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[13]Junaedi, in M. Akil Mochtar, Eradicating Corruption: The Effectiveness of the Reversal of the Burden of Proof System in Gratification, Jakarta: Q-Communication, 2006, p. 10.
[14]Yeremia Sukoyo, “Handling of Corruption Cases in the Prosecutor's Office is Still Far from Expectations,” Suara Pembaharuan, September 20, 2017.

the head of the Attorney General's Office, HM Prasetyo, acknowledged the institution's poor performance in handling corruption cases. According to the Attorney General, this is because the Attorney General's Office handles not only corruption cases but also various general criminal and civil cases, thus impacting the effectiveness of its handling of corruption cases.[15]

Based on the statements from the two sources, it can be concluded that in preparation for entering the prosecution stage, the term pre-prosecution is known. Pre-prosecution is the prosecutor's action to monitor the progress of the investigation after receiving the Notice of Commencement of Investigation (SPDP) from the investigator. At this stage, the prosecutor studies and examines the completeness of the case files resulting from the investigation, and provides direction or instructions to the investigator so that the files are completed if necessary. The purpose of pre-prosecution is to determine whether the case files are ready to be submitted to the prosecution stage or not. Thus, this activity is part of the prosecutor's efforts to follow up and prepare cases that have been investigated so that they can be processed further legally.[16]

After the entire series of examinations are completed, the filing process is carried out to proceed to the prosecution stage. Furthermore, regarding the initial steps taken by the Prosecutor as an investigator in the process of examining corruption crimes, namely conducting research on the administrative and substantive completeness of reports submitted by the public regarding alleged corruption crimes. Administrative completeness includes examining report documents, while substantive completeness focuses on verifying the truth of the report's contents. The submitted report must at least contain the identity of the reporter and a description of the facts related to the alleged corruption crime, as regulated in Article 7 paragraph (1) of the Criminal Procedure Code (KUHAP).

In terms of the prosecutor's authority in court, the prosecutor has the primary duty to prove the defendant's guilt. Prosecution itself is defined as the public prosecutor's action to transfer a criminal case to the court in accordance with the provisions of the law, where the judge will examine and decide the request in court. The prosecutor's prosecutorial power is strictly limited, and no other institution has the authority to prosecute, this concept is known as the "primary supremacy of punishment" (Dominus Litis). The term Dominus comes from the Latin word meaning "owner," while Litis means "case or action." Thus, the judge is not authorized to file charges against a criminal offense; the judge can only

[15]Jawa Pos, “Prasetyo Admits the Attorney General's Office's Handling of Corruption Cases is Weak,” January 9, 2018.
[16]Viswandro, Maria Matilda, and Bayu Saputra, Op. Cit., p. 86.

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examine and decide the case after the prosecutor has filed a request for prosecution.[17]

The role of prosecutors as investigators in conducting investigations into alleged corruption is crucial. As the party responsible for gathering initial information, investigating prosecutors are required to carry out intelligence functions to identify indications of corruption. The primary task of investigating prosecutors includes gathering data and information that can support the existence of the crime. However, problems often arise due to the limited authority of investigating prosecutors, given that during the investigation stage they are only authorized to collect data and information. These limitations are often exploited by parties suspected of corruption to refuse to provide necessary information or documents. This situation requires investigating prosecutors to be able to innovate and improvise in the investigation process to continue to identify indications of corruption despite facing authority constraints.

Law enforcement cannot be separated from the legal development process, while legal development itself is an integral element and plays an important role in overall national development.[18]Law enforcement essentially aims to create a sense of justice in society. Without effective law enforcement, a country has the potential to experience disorder, chaos, and even the destruction of social order. Therefore, the law must be consistently enforced for everyone, especially by law enforcement officials themselves, such as the police, prosecutors, courts, correctional institutions, and other state institutions with relevant authority. Among the various areas of law enforcement, eradicating criminal acts of corruption is an urgent agenda and must be a priority, given its far-reaching impact on justice, public trust, and societal well-being.

From a historical perspective, corruption in Indonesia has been a problem that has plagued the nation since the beginning of independence. The misuse of state funds for personal or group interests has been prevalent since Indonesia declared itself a sovereign nation. This situation demonstrates that corruption is not a new phenomenon, but rather a structural problem that has evolved alongside the dynamics of governance throughout various periods of national history.[19]Considering the fact that corruption has persisted since the early days of independence until today, it is clear that the existence of laws and regulations has not been able to provide an optimal deterrent effect. Laws have been enacted, but corrupt practices continue. This situation is ironic for Indonesia, a country based on the rule of law that upholds the supremacy of law. In order to

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[17]Hari Sasongko, Prosecution and Techniques for Making Indictments, Surabaya: Dharma Surya Berlian, 1996, p. 26.
[18]Marwan Effendi, Criminal Justice System, Jakarta: Reference (GP Press Group), 2012, p. 18.
[19]Aswanto Budiharjo, Deviant Behavior in the Culture of Corruption, Jakarta: RajaGrafindo Persada, 2001, p. 59.

combat corruption, the state has taken various strategic steps, one of which is through the establishment of legal instruments in the form of laws and regulations specifically regulating corruption eradication. These efforts are realized, among others, through Law Number 31 of 1999 concerning the Eradication of Criminal Acts of Corruption, which was later amended by Law Number 20 of 2001, and the establishment of the Corruption Eradication Commission based on Law Number 30 of 2002.[20]

If law enforcement against perpetrators of corruption is not carried out firmly, this will pose a serious threat to the continuity of national life and statehood. Corrupt practices rob people of their rights, which should be used to fulfill basic needs, such as poverty alleviation and healthcare. In this context, effective law enforcement and the achievement of justice are key factors in successfully eradicating corruption. Court decisions, as the final stage of the legal process, play a strategic role as the spearhead in enforcing the law in corruption cases.

4. Conclusion

Based on the results of the research conducted, the following conclusions were obtained: 1. The economic crime of village fund management that resulted in corruption in Court Decision Number 01/Pid.Sus-TPK/2025/PN Ptk is a form of deviation phenomenon classified as white-collar crime, namely a crime committed by individuals with respected social status and strategic positions in the government structure. In this case, the crime was committed by Wahyu Nugroho as the Head of Sungai Nanjung Village who had the authority to manage village finances. Based on the legal facts at trial, the mismanagement of village funds was carried out through abuse of authority and unilateral control of funds without a legitimate administrative mechanism, including receiving funds without proof of accountability, not preparing village financial reports, and using village funds for personal gain. This form of economic crime is evident in the deduction and control of Direct Cash Assistance (BLT) funds for the July–September 2022 period, as well as in the implementation of development activities and village social programs that were not fully realized or not in accordance with the Village Budget (APBDes), accompanied by manipulation of budget realization reports that did not match the factual conditions. The economic crime was driven by the defendant's desire to achieve personal prosperity and fulfill certain economic expectations through illegal means, which was reinforced by sociocultural factors and the fragility of the village government system. The persistent perception among village communities that officials are "authority figures" has led to weak oversight and critical thinking, which is exacerbated by the suboptimal role of the Village Consultative Body (BPD) and the failure to submit village financial accountability reports. The accumulation of

[20]Indriyanto Seno Adji, Corruption and Criminal Law, Jakarta: Law Office & Legal Consultation of Prof. Oemar Seno Adji, SH & Partners, 2002, p. 6.

these acts has resulted in state financial losses, as evidenced by the audit results of the Ketapang Regency Inspectorate and indicates serious deviations from the principles of transparency and accountability in the management of village funds.
2. Law enforcement against criminal acts of village fund corruption places the Attorney General's Office of the Republic of Indonesia as an institution that has a strategic role in the criminal justice system. The prosecutor not only functions as a public prosecutor (dominus litis), but also has the authority as an investigator in corruption cases as regulated in Law Number 16 of 2004. In the case of Sungai Nanjung Village, the investigation process carried out by the Special Crimes Section of the Ketapang District Attorney's Office has been carried out in accordance with the provisions of laws and regulations through the following stages: receipt of criminal reports (P-6), issuance of an Investigation Order (Sprindik P-8), summoning and examining witnesses and collecting evidence, field inspections, calculation of state financial losses based on evidence, determination of suspects (Pidsus-18) and detention (T-2), examination of suspects, filing of cases, Stage I in the form of sending case files to the public prosecutor, and Stage II in the form of handing over suspects and evidence. In the trial, the prosecutor carries out the main task of proving the defendant's guilt through the prosecution mechanism which is the exclusive authority of the prosecutor's office. However, in law enforcement practice, obstacles remain during the investigation phase, particularly the limited authority of prosecutors to obtain initial data and information. These limitations are often exploited by those suspected of corruption to hinder the process of solving cases, requiring prosecutors to innovate and improvise to effectively uncover indications of corruption.

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