

Legal Review of Accountability for Criminal Acts of Village Fund Corruption Based on Legal Certainty (Decision Study Number: 80/Pidsus-Tpk/2023/Pn.Smg)

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Abstract. *Study this aim for analyze accountability criminal to action criminal village fund corruption based certainty law through studies to Decision Number 80/ Pid.Sus -TPK/2023/ PN.Smg. The research method used is approach juridical normative with specification descriptive analytical, which integrates approach statute approach and legal approach case approach. All data sources in the form of secondary data consisting of from material primary, secondary, and tertiary laws, which are analyzed in a way qualitative juridical. Research results show that accountability the sentence imposed to the defendant SA Bin ES has fulfil all over element essential law criminal, including ability responsible answer (toerekeningsvatbaar), error (schuld) in form intentional as meaning, and no found reason forgiving and justification. The panel of judges proved that action Defendant is actions oppose structured, systematic and continuing law (continuing crime) in Village Fund Management Year 2021-2022 Budget, with the modus operandi being RAB manipulation, implementation activity fictitious, and abuse authority for enrich self itself which results in state losses amounting to Rp1,471,967,555.00. The judge's considerations in drop 7- year sentence imprisonment, a fine of IDR 300 million, and obligations pay compensation reflect combination approach retributive and restorative in harmony with mark certainty law, justice, and utility.*

Keywords: Accountability; Corruption; Crime; Legal; Village.

1. Introduction

Indonesia is a country of law that places law as runway sovereignty state, as reflected in Article 1 paragraph (3) of the 1945 Constitution of the Republic of Indonesia. Characteristics ¹of a state based on law is organization government

¹Republic of Indonesia, 1945 Constitution of the Unitary State of the Republic of Indonesia.

based on law, which aims create, maintain, and defend rules as well as values that become guidelines life public.²

Action criminal corruption cause impact wide area that is detrimental to the country, especially in the sector economy. Corruption cause slowing down growth economy, improve poverty and inequality income, as well as related close with welfare social society. Law Number 20 of 2001 confirms that corruption No only harm the country's economy, but also violates rights economic and social society.³If No get handling more laws further, massive corruption can damage order as well as hinder the progress of the country, because basically corruption categorized as crime outside ordinary (extra ordinary crime).⁴

Corruption even has penetrate the level villages, in particular in village fund management. This indicates that effort handling corruption Not yet fully effective.⁵Data from The Central Java High Prosecutor's Office recorded 30 cases related to village funds until April 2025, increased compared to 29 cases throughout 2024⁶. Meanwhile that, Director KPK's Community Participation Development Program stated that there are 1,538 heads villages involved corruption from 2015 to 2023 throughout Indonesia, with concern that number the like iceberg because Still Lots unresolved cases revealed.

Village funds is a fund sourced from from the APBN, transferred through the district / city APBD, and used for finance organization governance, implementation development, coaching community, as well as empowerment public village. The Village Fund Budget (ADD) is part from balancing funds finance centers and regions received district, with allocation of at least 10% of the balancing funds said. Village fund management must done in a way transparent, accountable, participatory, and orderly and disciplined, including planning, implementation, administration, reporting and accountability.

The importance of large village funds precisely open gaps and potential practice corruption. Head village as holder power manager finance village own authority set policy Village Budget, managing goods village, and pointed treasurer village. However, the misuse authority often occurs, which results in the obstruction of development village and its deprivation rights base public.⁶

² Asrianto Zainal, " Law Enforcement of Corruption Crimes by the Prosecutor's Office ", *Al-Izzah Journal*. Vol. 11, No. 2, 2016, p. 4.

³ Basrief Arief, *Corruption and Law Enforcement Efforts (Selected Chapters)*. (Jakarta: Adika Remaja Indonesia, 2006), p. 87.

⁴IGM Nurdjana. *The Criminal Law System and the Latent Danger of Corruption*. (Yogyakarta: Total Media, 2012), p. 39.

⁵Agus Mulya Karsona. " Understanding Corruption " in Nanang T. Puspito et al., *Anti- Corruption Education For Higher Education*. (Jakarta: Ministry of Education and Culture of the Republic of Indonesia, 2011), p. 111.

⁶Stoner and James AF, *Management*. (Englewood Cliffs, NJ: Prentice Hall, 2006), p. 43.

In the context of the rule of law, enforcement law criminal be at the forefront eradication corruption. Accountability criminal responsibility is fundamental concepts for determine whether somebody can subject to sanctions criminal on action crime that occurred. According to Roeslan Saleh, accountability criminal interpreted as continued reproach objective in action criminal and censure subjective to the maker.⁷ This means that a person only can asked accountability If his actions forbidden law and himself own error.

Study This in a way specific study Decision Number 80/ PID.SUS -TPK/2023/ PN.SMG, which contains case Corruption of village funds in Jejeg Village, Tegal Regency. The defendant as the village head misused Village Budget 2021 and 2022 with take over PKA's task is to disburse funds in a directly, carry out work No according to the RAB, make activity fictitious, and no make the correct LPJ. As a result, the country experienced loss amounting to IDR 1,471,967,555.00, and actions the violates Article 2 paragraph (1) in conjunction with Article 18 of Law No. 31 of 1999 as changed with Law No. 20 of 2001 in conjunction with Article 64 paragraph (1) of the Criminal Code.

With make decision the as studies main, research This will analyze in a way juridical How actions defendant qualified as action criminal corruption, how elements offense proven, and how the judge considers facts and evidence in drop sanctions. Analysis This expected give contribution for development knowledge law criminal law, in particular related accountability criminal village fund corruption and its realization certainty law.

2. Research Methods

Research methods This use approach *juridical normative* with specification descriptive analytical approach This covers approach statute *approach* and legal approach case *approach* applied in a way integrated for reviewing legal norms in regulation legislation as well as analyze Decision Number 80/ PID.SUS -TPK/2023/ PN.SMG.⁸ Research materials all of it in the form of secondary data consisting of from material primary law (regulations) legislation and decisions court), materials law secondary (literature, journals, and doctrine), as well as material law tertiary (dictionary law).⁹ Data collection was carried out through studies literature and studies document. Data analysis using method analysis qualitative juridical, namely interpret and explain legal norms, principles law, as well as theories

⁷ Roeslan Saleh, *Thoughts About Accountability Criminal Answers*. (Jakarta: Ghalia Indonesia), p. 33.

⁸ Abdurrahmat Sathoni, *Research Methods and Compilation Techniques Thesis*. (Jakarta: Rineka Cipta, 2005), p. 98.

⁹ Soerjono Soekanto and Sri Mamudji, *Normative Legal Research A A Brief Review*. (Jakarta: CV. Rajawali, 1985), p. 1.

relevant laws, then interesting conclusions and provide suggestions based on findings analysis.

3. Results and Discussion

3.1. View Juridical Accountability Action Criminal Village Fund Corruption Based on Legal Certainty (Decision Study) Number: 80/ PID.SUS-TPK /2023/ PN.SMG)

Decision Semarang District Court Number: 80/ Pid.Sus -TPK/2023/ PN.Smg is jurisprudence important to study accountability criminal to head village in misuse of village funds. This case started from the actions of SA Bin ES (deceased), Head of Jejeg Village, District Bumijawa, Tegal Regency, which serves since 2019 to 2027. Based on fact trial, Defendant in a way systematic do deviation management Budget Village Income and Expenditure (APBDES) for two years budget in succession, namely 2021 and 2022. The modus operandi implemented is take over role Executor Activity Budget (PKA) as well as control in a way personal village funds that have been disbursed by the treasurer village from the bank. In the year 2021 budget, ceiling Jejeg Village Budget back to the beginning amounting to IDR 2,026,502,741.00 and increasing to IDR 2,139,727,167.00 after change. Although has issuing a Decree appointing PKA, the Defendant still control full 16 activities development and empowerment. A number of project physique experience significant volume deficiency, seven activity even stated fictitious, and there is difference distribution Help Direct Village Fund Cash (BLT DD) which is not until to recipient benefits. Total state losses in the year the reached IDR 661,220,463.00. The same pattern continued in the year 2022 budget with ceiling Village Budget amounting to IDR 2,010,481,781.00. The defendant return control the proceeds disbursement stage I to stage III and abuse budget for 17 activities. Project physique like development embankment Hamlet Ledug financed Help Province worth only IDR 150,000,000.00 realized far below standards, and village funds transferred to account personal wife Defendant with pretext substitute for advance money. Activities social such as PAUD, Posyandu, and incentives Linmas also does not paid completely, add state losses amounted to IDR 810,747,092.00. The audit Technical analysis by a team from Pancasakti University Tegal revealed very damning fact: realization physique from all funds disbursed only reached 9.04%. Audit loss state finances as stated in Report Number: 700.1.2.2/03/1832 dated September 22, 2023 concluded the total state losses for two years amounting to IDR 1,471,967,555.00. The defendant even confess has use some of the funds for interest personal, such as journey family to Bali and payment service lawyer for case other crimes that ensnare him. The panel of judges assessed that actions it is very despicable and betrayal trust public village. Although Defendant had time deposited IDR 146,000,000.00 as return, amount That no comparable. In the end, the Defendant sentenced criminal prison for 7 (seven) years, a fine of IDR 300,000,000.00, and required pay compensation remainder state losses amounting to Rp1,325,967,555.00 subsidiary for 4 years prison.

In a way legal, accountability criminal *responsibility* is mechanism for evaluate whether somebody can asked accountability on something action criminal law. Doctrine This based on the principle *actus non facit reum nisi mens sit rea* or nothing criminal without errors.¹⁰Some expert law criminal to describe draft This in a way deep. Simons looked at ability responsible answer as condition psychic who justifies implementation criminal.¹¹Van Hamel emphasized three ability essential to oneself the perpetrator, namely ability understand meaning and consequences actions, abilities realize the conflict with order society, as well as ability determine will. Pompe added that perpetrator must capable control his mind and determine his will in accordance with his understanding on meaning and consequences his actions.¹²With Thus, accountability criminal No Enough only Because actions violate law, but rather must proven existence element self - blame perpetrator, except in crimes *strict liability* that does not valid in action criminal corruption. Implementation doctrine This in context decision *a quo* done through proof three element main, namely ability responsible answer, existence error, and not existence reason forgiving or justifier.

First, the ability responsible answer (*toerekeningsvatbaar*). The panel of judges who continued inspection until drop verdict show that Defendant considered own condition normal mental state throughout period abuse authority in 2021 and 2022. As head village that runs function administrative and managerial, he assumed own ability reason for differentiate between actions that are permitted and prohibited by law.¹³If ability This No proven, then accountability criminal No can to be continued.

Second, the aspect error (*schuld*) becomes point central. Crime corruption in general requires existence intention (*dolus*),¹⁴not just negligence (*culpa*). Form intentional covers on purpose as intention, intentionally with awareness certainty, and deliberate with awareness possibility (*dolus eventualis*).¹⁵Network action Structured defendant compile Plan Budget Costs that are not appropriate, using outside funds allocation, and make reporting that is not accurate show existence intentional as mean. He doesn't just negligent, but rather in a way conscious and willing do actions oppose law for profit self Alone or other people. Application of

¹⁰ Mahruls Ali, *Basics of Criminal Law* (Jakarta: Sinar Grafika. 2011), p. 68.

¹¹ Telguh Prasetyo. *Criminal Law* (Depok: Raja Grafindo Persada, 2010), p. 8.

¹² Eddy OS Hiarij. *Principles of Criminal Law* (Yogyakarta: Cahaya Atma Pustaka, 2014), p. 121.

¹³ Chairull Hulda, *From 'No Crime' ' Without Mistake' Towards to 'No Accountability Criminal Without Error'* (Jakarta: Kencana. 2006), p. 94.

¹⁴ Rifka Fadhilah Az-Zahra, " Analysis Element Intentionality (Dolus) in Action Criminal Corruption Through Practice Brokerage with Credit Scheme Masks on Distribution People's Business Credit (KUR): Decision Study Number 32/ Pid.Sus -TPK/2025/PN BGL," *Integrative Perspectives of Social and Science Journal (IPSSI)* 2, no. 7 (2025) p. 1104.

¹⁵ Vaulus Julianta Nano, Tahasak Sahay, and Claudia Yuni Pramita, " Analysis Theoretical Dolus and Culpa In Draft Error as a Basis for Accountability Criminal Law." *Al-Zayn: Journal Social Sciences & Law* 4, no. 2 (2026), pp. 6245.

Article 2 paragraph (1) of the Corruption Eradication Law *in conjunction with* Article 64 paragraph (1) of the Criminal Code which charges existence actions continue the more confirm that action the done with intention planned evil, not incident single consequence pressure a moment.¹⁶

Third, no found reason forgiving and justification that can delete error Defendant. There is no factor external forces He do deviation, so that chain accountability criminal still intact until stage criminalization.¹⁷

Construction such a mistake correlated close with formulation offense in Constitution Number 31 of 1999 concerning Eradication Action Criminal Corruption as has changed with Constitution Number 20 of 2001, especially Article 2 and Article 3. Article 2 paragraph (1) contains the element " everyone " which is definitive fulfilled Because Defendant is Head of Jejeg Village as managers and guarantors answer Village Budget and Village Funds. The element " in general " oppose law " proven formally with violation to governance provisions finance village, and in general material with violation principle propriety Because abuse trust the public he carries.

The element of "enriching" self Alone or others" supported with proof use of village funds for interest personal.¹⁸ The phrase "can harm "state finances " in Article 2 is indeed indicates offense formal, but imposition of replacement money as big as more from 1.4 billion rupiah confirmed that potential loss has changed become loss mandatory actual restored. From the perspective of Article 3, which emphasizes the " purpose profitable self Alone or others" and "abuse authority, opportunity, or means Because position ", decision this also shows strong correlation. Profitable goals is element subjective in need *mens rea* in the form of intentional as meaning, while abuse authority looks real from RAB document without basis and receipt No legitimate to be proof deviation authority Village Head from interest public to interest personal.¹⁹

The process of providing evidence in court has fulfil standard strict criminal procedure law. Proof error No only based on recognition the defendant, but rather in construction tool mutually supporting evidence support, namely proof letter in the form of document finance village, description witness from device villages and parties involved in disbursement, as well as instruction from results analysis cash

¹⁶Gita Febri Ana and Rehnalemken Ginting, " Analysis Application of Article 359 of the Criminal Code Concerning Negligence Causing Loss of Life of Another Person (Decision Study) Number: 267/PID.B/2011/PN/SKH)," *Recidive* 4, no. 2 (May–August 2015), p. 187.

¹⁷Anna Andriany Siagian, " Law Enforcement Against Negligence of Drivers Reviewed from the Criminal Code." *PETITA: Journal of Law and Justice Studies* 2, no. 2 (December 2020): 125.

¹⁸Dwi Helmi Pradika. Sukinta. and Irma Cahyaningtyas. " Review about Proof Element Enriching Yourself or Other People or A Corporation in Action Criminal Corruption." *Diponegoro Law Journal* 11, no. 2 (2022). P. 1.

¹⁹Emmy Hafid, *Transparency International Annual Report* (Jakarta: Transparency International, 2004), p. 4.

flow.²⁰ Success Public Prosecutor in prove element " in a way " continues " through Article 64 of the Criminal Code confirms that deviation This is plan planned for two years budget required stability mental abilities, in line with Simons and Van Hamel's theory. If the defendant only acts Because *fault* or negligence, threats criminal will Far more light. However, the application of Article 2 is accompanied by substantial compensation prove that court find intention structured evil. From the perspective of *actus reus* and *mens rea*, actions oppose law (*actus reus*) is manifested in document false or no complete controlled the defendant, meanwhile attitude the mental (*mens rea*) that is required is intentional enrich self Alone through action oppose law said. The Village Head does not Possible No know that development funds physique diverted without legitimate accountability, so that will for profitable self Alone is objective the main driving force all over deeds.

Dimensions restorative in accountability criminal corruption is also visible in replacement money (UP) of IDR 1,471,967,555.00. Mechanism This ensure that accountability No only nature retributive in the form of criminal imprisonment and fines, but also includes recovery real states losses happened. If the Defendant No pay compensation said, property the object confiscated or He undergo addition criminal prison during four years. Instrument This in line with modern view of law balancing criminal law aspect retribution and restoration. Without existence ability responsible answer to yourself the defendant, the burden of compensation money also becomes No relevant Because error No can blamed. However, because all over element error proven, then consequence financial the legal and obligatory fulfilled.

With Thus, the Decision Number: 80/ Pid.Sus -TPK/2023/ PN.Smg is synthesis between theory accountability criminal law and its application concrete elements action criminal corruption. Mental abilities considered normal, proven guilt as intentional structured through actions continues, and absence reason forgiving become solid foundation for Panel of Judges for drop criminal prison seven year, fine three hundred million rupiah, and replacement money as big as more from One billion rupiah. The verdict This with firm to punish subject abusive laws his authority so that harm finance village in a way significant, at the same time confirm commitment enforcement law anti-corruption in the sector government village.²¹

²⁰HAW. Widjaja, *Village Autonomy is Genuine, Complete and Whole Autonomy* (Jakarta: RajaGrafindo) Persada. 2008), p. 7.

²¹ Decision Semarang District Court Number: 80/ Pid.Sus -TPK/2023/ PN.Smg.

3.2. Consideration judge's law in Decision Number: 80/PIDSUS-TPK/2023/PN.SMG in determine mistakes and dropping sanctions criminal to action criminal village fund corruption based legal certainty

The judge's considerations in prove element error in action criminal corruption²²village funds No can released from dynamics proof layered *mens rea*. In Decision Number 80/ PID.SUS -TPK/2023/ PN.SMG, the Panel of Judges did not just read text Constitution linearly, but rather do interpretation teleological and systematic to series actions The defendant. This process become crucial Because characteristics crime frequent corruption done in a way disguised through instrument legitimate administration, so that need accuracy for differentiate between error administrative and intentional structured evil.²³In case *a quo*, takeover role Executor Activity Budget (PKA) by the Village Head gives rise to governance anomalies that open up gap abuse. The judge must ensure that action the No only violation procedures, but rather mirror from will inner for control finance village in a way oppose law. Therefore that, proof move from realm objective to subjective, where the judge uses the *dolus directus* parameter with see existence planning, mode repetition, and effort cover footsteps through administration fictitious.

More further implementation doctrine actions continued (*voortgezette handling*) as arranged in Article 64 paragraph (1) of the Criminal Code in decision This show sophistication analysis juridical. For prove existence One unity will evil (*eenheid van opzet*), the judge is not only depend on similarity of *modus operandi*, but also construct connection ongoing psychological between deeds in the Year 2021 and 2022 Budget. Evidence that Defendant continue the same pattern after know existence findings volume shortage in the year First precisely strengthen existence decision permanent will. This matter in line with Jan Remmelink's view which emphasizes that actions continue requires the existence of " one" decision will come true in a number of standing action alone, but in a way material is implementation from One same intention ".²⁴ In context this, the implementation actions continue participate influence determination duration criminal, because although threat criminal No added up, but unity actions That reflect level seriousness and danger more perpetrators high, so that worthy get verdict approach maximum special actions single.

Other aspects that are not lost important is role investigative audit evidence in form judge's conviction. Decision This confirm how vital position Audit Results Report of Calculation Loss State Finance as tool proof letters and statements

²²Linda Krisdawenta Waruwu and Susi Delmiati. " Judge's Considerations in Drop Decision Criminalization To Perpetrator Action Criminal Physical Violence in the Household." *Sakato Ekasakti Law Review Journal* 4, no. 3 (2025). p. 236.

²³ Lilik Mulyadi. *Compilation of Criminal Law in Perspective Theory and Practice of Justice*. Bandung: Mandar Maju, 2007. p. 193.

²⁴Adami Chazawi. *Crime to Body & Soul*. Jakarta: PT Raja Grafindo. P. 73.

expert. The audit conducted by the Tegal Regency Regional Inspectorate did not only count number losses, but also map in a way details every activities that lack volume or fictitious, complete with comparison between RAB and realization physical approach multidisciplinary this, which also involves expert technique from Pancasakti University Tegal for measuring the volume of work installed, providing runway solid empirical for judges to state that real states losses occurred (*actual loss*), not just potential.²⁵With the data that realization physique only 9.04% of the total funds disbursed, as shown canyon wide between cash flow and benefits public acceptance. This fact at a time close gap for defense that project still implemented However only happen error technical. State losses are not Again abstract, but rather measurable and confirmed, so that make it easier implementation Article 2 paragraph (1) at the same time become the basis that is not refuted for imposition of replacement money.²⁶

In non- juridical dimension, the judge's consideration of the defendant's status as recidivist case fraud give color significant to verdict.²⁷Although in a way formal actions fraud is different offenses, the judge uses fact the for evaluate character actors and tendencies for repeat crime. This is in line with the spirit of Article 8 paragraph (5) of Law No. 48 of 2009 which requires judges to pay attention to characteristic good and evil defendant.²⁸Recidivism in more context area also indicates existence deep moral *depravity*, so criminalization must more aspect - oriented deterrence special (*special deterrence*). With thus, the sentence is 7 years prison sentence imposed No solely response on loss of Rp1.47 billion, but also the response to failure effort correctional facilities previously not capable stop step criminal The defendant.

On the other hand, the fall criminal addition in the form of replacement money in the amount of identical with the total state losses reflecting shift paradigm criminalization corruption from just revenge going to recovery. Decision This in a way firm reject attitude frequent perpetrators only resigned undergo corporal punishment but still enjoy results crime. Subsidiary prison mechanism four year if the replacement money No paid is instrument effective coercion for push return assets. In perspective *restorative* justice approach This return broken balance consequence corruption, although recovery full to trust public and impact social

²⁵Rusli Muhammad. *Criminal Procedure Law Contemporary*. Bandung: PT Citra Aditya Bakti, 2007. P. 212.

²⁶ Nikmatul Azrina, Hafrida. and Erwin. " Proof Element Loss The State Economy in Action Criminal Corruption in the Natural Resources Sector in Indonesia." *Journal Alwatzikhoebillah: Islamic Studies, Education, Economics, Humanities* 12, no. 1 (2026). Pg. 504.

²⁷Chan Syah Sahat love Simbolon and Roida Nababan. " The Judge's Legal Considerations of Mitigating and Aggravating Circumstances" in Drop Criminal Justice." *Justice: Journal Faculty of Law, Tulang Bawang University* 23, no. 1 (February 2025). P. 71.

²⁸Achmad Ali. *Unveiling the Veil of Law: A Philosophical and Sociological Study*. Jakarta: PT Gunung Agung, 1999. P. 200.

delayed development still become work heavy house. However, the ²⁹steps firm court This at least cut off eye chain impunity financial and giving effect deterrent for head another village that was tempted do manipulation similar.

Can not ignored, the decision This become references important related expansion meaning the element of " against" post - law decision Court Constitution No. 003/PUU-IV/2006. With revoked explanation of Article 2 paragraph (1) of the Corruption Law which provides interpretation oppose law material in a way authentic, had time happen concern will narrowing range article. However, in case this, the judge with intelligent use doctrine invention laws and obligations dig values that live in society for still maintain dimensions material from oppose law. The way is with connect actions Defendant No only on violation rule written (against law formal), ³⁰but also on betrayal to principles propriety, interests general, and trust the public which is the core of oppose law material.³¹ Approach This prove that although runway authentic has revoked, judge remains own room legitimate interpretation for evaluate actions that are substantive destroying the sense of justice society. With thus, the decision This become precedents that show that eradication corruption No will hampered by stiffness textual, but rather Keep going life through progressiveness judge's interpretation.

In terms of implementation theory certainty law, decision this also shows that certainty law No means implementation Constitution in a way mechanical and rigid. ³²Gustav Radbruch teach that objective law covering certainty, justice, and utility, where all three must balance. ³³In case *a quo*, certainty law reflected from the judge's steps to prove every element chapter in a way structured and refers to clear rules. Justice reflected from proportional verdict that takes into account a sense of justice The people of Jejeg Village were the direct victims. Meanwhile benefits present through obligation refund of state funds that can be used return for development village. Harmony three mark base This make decision as example good (*good practice*) in justice corruption, which often occurs criticized Because too light or no consistent. Decision This prove that when the judge integrates all over aspect consideration juridical, sociological, and philosophical, the results is a

²⁹MH Tirtaamidjaja. *Principles of Criminal Law*. Jakarta: Fasco. 1955. P. 53.

³⁰Angga Pratama, Elwi Danil, and Azmi Fendri. " Analysis Judge's Considerations Regarding Element Unlawful in Article 2 Paragraph (1) of the Law Number 31 of 1999 in conjunction with Law No. Number 20 of 2001 concerning Eradication Action Criminal Corruption." *UNES Law Review* 6, no. 1 (September 2023). p. 1659.

³¹HB Sutopo. *Methodology Legal Research*. Surakarta: PT Grasindo. 2002. P. 68.

³²Agus Awaluddin and Hajairin. " Legal Positivism and Substantive Justice: A Review" To Practice Law Enforcement in Society." *Al-Zayn: Journal Social Sciences & Law* 4, no. 1 (2026). Pg. 3306.

³³Kinski Vania Naibaho, Edy Ikhsan, and Mahmud Mulyadi. " Proof Element Offense in Action Criminal Corruption in Implementation Land Acquisition for Development for Public Interest (Decision Study) Medan District Court Number 105/ Pid.Sus -TPK/2022/ PN.Mdn)." *Journal Law. Humanities and Politics (JIHHP)* 5, no. 3 (January 2025). P. 234.

decision that is not only legitimate in a way law, but also legitimate in the eyes of public.³⁴

A number of implications important can with drawn from judge's considerations in decision This for village fund management in a way national. First, the court has give signal strong that position head village is not shield to escape from snare law, but rather precisely become factor ballast Because abuse trust public. Second, the importance of supervision layered in disbursement of village funds start from the role of the BPD, sub-district head, to inspectorate area must strengthened so that the mechanism *checks and balances* walk effective. Third, investigative audit standards with approach detailed technical and forensic as implemented in case This must replicated in other areas to ensure state losses can counted in a way accurate and become proof sturdy in court. Without such an audit, many case potential village fund corruption that has escaped snare criminal Because the difficulty proof loss.³⁵

Finally, the analysis comprehensive to decision This confirm that the judge's consideration is synthesis complex between doctrine, facts, and conscience. Formulation error No stop at confession or witnesses, but rather built through reconstruction comprehensive on incident crimes involving multidisciplinary science. In the era of autonomy village with continuous allocation of funds increasing, jurisprudence kind of This functioning as a compass that guides governance finance village going to transparency and accountability. Verdict against SA Bin ES not just punishment individual, but rather declaration that the state does not will tolerate betrayal to people's mandate, especially at the level the most basic direct government touch with need main public.

4. Conclusion

Accountability the sentence imposed to the defendant SA Bin ES has fulfil all over element essential law criminal, namely existence ability responsible answer (*toerekeningsvatbaar*), the existence of error (*schuld*) in form intentional, and no found reason forgiving or justification. The panel of judges appropriate applying Article 2 paragraph (1) of the Corruption Law in conjunction with Article 64 paragraph (1) of the Criminal Code, which proves that action Defendant No is form negligence (*culpa*), but rather actions oppose structured, systematic and ongoing law in management of Village Funds during period 2021-2022 budget. In generals

³⁴Benyamin Steven et al. " Considerations Aspect Philosophical. Sociological. and Normative in Drop Criminal with Prioritizing the Principles of Objectivity and Proportionality Error Defendant (Verdict Analysis) Number: 813 K/Pid/2023 Concerning the Ferdy Sambo Case)." *DE RECHT: Journal of Police and Law Enforcement* 3, no. 1 (January 2025). P. 40.

³⁵ Excelcis Christovel Joen Jowangkay, Roy Ronny Lembong, and Hironimus Taroreh. " Loss State Finances Become the Basis for Investigation Case Criminal Corruption In accordance Teachings Offense Material." *Lex Crimen* 14, no. 1 (2025).

juridical, decision This confirm that position the village head brought consequence not quite enough high responsibility to integrity state finances, and proof element of " abuse" authority " and " enrich self itself " based on facts empirical in the form of manipulation Plan Budget Costs (RAB) and non-conformities realization project with document existing finances. The Panel of Judges determined error Defendant through proof element intentional. Based on analysis mentioned, some step strategic need quick taken, including strengthening governance finance village through principle transparency, accountability, and separation clear function accompanied by establishment of a supervisory forum based participation society, improvement frequency of investigative audits based physical and financial by the Regional Inspectorate periodic, optimization implementation chapter actions continuing and criminal additional compensation by the authorities enforcer law with make decision This as reference, implementation training must for head village about management finance and risk criminal corruption in a way sustainable, accelerated development system reporting finance village in a digital manner that is transparent and integrated, strengthening protection law for reporter and witness case corruption of village funds, as well as evaluation comprehensive to regulations finance village For close gap the law that has been in effect This exploited by certain individuals head village, so that integrity village fund management can Keep going increase and goals development as well as welfare public village truly achieved.

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