

RESEARCH ARTICLE



# Legal Analysis of The Criminal Acts of Village Fund Budget Corruption (Study of The Simalungun District Prosecutor's Office)

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## Abstract

This research, entitled "A Juridical Analysis of Village Fund Corruption Crimes (A Case Study at the Simalungun District Prosecutor's Office)," is motivated by the increasing number of cases involving the misuse of village funds that have caused state financial losses and eroded public trust in village governments. The study aims to analyze how the law is applied in cases of village fund corruption handled by the Simalungun District Prosecutor's Office, to identify the obstacles encountered by prosecutors in handling such cases, and to evaluate the effectiveness of law enforcement in eradicating corruption involving village funds. The research adopts a normative juridical method using statutory, conceptual, and case approaches, focusing on the Kardianto case handled by the Simalungun District Prosecutor's Office. The data sources consist of primary legal materials, such as legislation and indictment documents; secondary legal materials, including books, journals, and previous research; and tertiary legal materials, such as legal dictionaries and encyclopedias. The findings reveal that the application of law in cases of village fund corruption has been carried out in accordance with Law No. 31 of 1999 in conjunction with Law No. 20 of 2001 on the Eradication of Corruption Crimes and Law No. 6 of 2014 on Villages. However, the effectiveness of law enforcement remains hindered by overlapping regulations, limited human resources, weak inter-agency coordination, and low levels of legal awareness among the community. Nevertheless, the Simalungun District Prosecutor's Office has demonstrated progressive measures through the implementation of the Jaksa Garda Desa (Village Guardian Prosecutor) program and the digitalization of public-fund monitoring. The study concludes that law enforcement against village fund corruption in the jurisdiction of the Simalungun District Prosecutor's Office has been relatively effective in its repressive aspects but needs strengthening in preventive and participatory dimensions. Institutional reform, capacity building for law enforcement officers, and active community participation are essential to establishing transparent, accountable, and corruption-free village governance.

**Keyword:** Corruption, Village Funds, Law Enforcement, Legal Effectiveness, Simalungun District Prosecutor's Office.

## Introduction

Indonesia is a state based on law, as affirmed in Article 1 paragraph (3) of the 1945 Constitution of the Republic of Indonesia. The principle of the rule of law requires the presence of legal certainty, justice, and usefulness in every aspect of national and state administration. Within this framework, any abuse of authority that causes state financial losses, including acts of corruption, must be prosecuted in accordance with applicable law. Corruption is regarded as an extraordinary crime because of its far-reaching impacts—economically, socially, and politically (Andi Hamzah, 2020).

Corruption in Indonesia remains a serious problem that is difficult to eradicate completely. Various levels of government, both central and regional, are not immune from the abuse of power. This situation erodes public trust in state institutions and creates social injustice. In the context of rural development, one of the most prevalent forms of corruption is the misuse of village fund allocations (Barda Nawawi Arief, 2020).

Village funds, as regulated by Law No. 6 of 2014 on Villages, are intended to support governance, development, community empowerment, and social welfare at the village level. However,

the management of these funds often fails to adhere to the principles of accountability, transparency, and participation as mandated by Minister of Home Affairs Regulation No. 20 of 2018. Consequently, funds intended for public benefit are frequently misappropriated by village officials for personal gain (Suci Ramadani, 2023).

In Simalungun Regency, North Sumatra Province, corruption involving the misuse of village funds has also become a prominent issue. Several cases of village fund misappropriation have been legally processed by the Simalungun District Prosecutor's Office. One such case involves the Pangulu Nagori Banjar Hulu (village head), who, together with the village treasurer, was proven to have falsified financial reports, resulting in state losses amounting to IDR 573,524,757.00. The case is currently being tried at the Corruption Court (Kejaksaan Negeri Simalungun, 2025).

This case reflects the vulnerability of village fund management to corrupt practices, especially within local governance structures that lack adequate oversight. Such acts clearly contradict the principles of accountability and transparency stipulated in Minister of Home Affairs Regulation No. 20 of 2018 on Village Financial Management. Furthermore, they betray the fundamental purpose of the village fund program as an instrument of community-based development (Suci Ramadani, 2021).

Law enforcement by the Simalungun District Prosecutor's Office in village fund corruption cases is crucial for restoring public confidence. A firm and transparent legal process is expected to create a deterrent effect and serve as a warning to

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other village officials not to abuse their authority (Rahmayanti, 2022). Therefore, this study seeks to examine how law enforcement is applied, what challenges the prosecution faces, and how effective legal enforcement is in combating village fund corruption in Simalungun.

Theoretically, this research is based on the theory of the rule of law, the theory of criminal responsibility, and the theory of legal effectiveness. The rule of law emphasizes that all government actions must be subject to legal norms (Jimly Asshiddiqie, 2016). The theory of criminal responsibility is used to analyze the fault of the perpetrator, both subjectively and objectively, in the context of corruption (Moeljatno, 2015). Meanwhile, the theory of legal effectiveness provides a framework to assess how well the law can be implemented and obeyed in society (Soerjono Soekanto, 2016).

The issue of village fund corruption can also be examined through the perspective of criminal policy. According to Barda Nawawi Arief, anti-corruption policies should encompass both penal and non-penal efforts, meaning that law enforcement should not only focus on repressive actions but also on preventive measures in managing public funds (Barda Nawawi Arief, 2013).

Furthermore, recent law enforcement practices show that prosecutors often face technical challenges in proving corruption cases, such as delays in audit reports and limited evidence. These obstacles need to be analyzed to identify practical solutions that can strengthen the effectiveness of anti-corruption measures at the village level (Muhammad Azhali Siregar, 2022).

This study is significant both academically and practically. Academically, it contributes to the body of knowledge in criminal and constitutional law related to village fund corruption. Practically, its findings are expected to serve as input for the Simalungun District Prosecutor's Office and local government in improving the monitoring system for village funds (Muhammad Arif Sahlepi, 2023).

Given these considerations, the author was motivated to conduct this study entitled: "A Juridical Analysis of Village Fund Corruption Crimes (A Case Study at the Simalungun District Prosecutor's Office)."

## Method

Research methods constitute a systematic step taken by the researcher to answer the previously formulated research questions. This study employs a normative juridical method, which focuses on examining positive legal norms in force and their application to a specific legal event (I Made Pasek Diantha, 2017).

The normative juridical approach is used because the problem studied centers on the analysis of law enforcement concerning acts of corruption involving village funds. This approach observes the harmony between legal theory, statutory regulations, and law enforcement practices in the field. The primary goal is to identify legal principles, concepts, and doctrines that explain how law operates in handling corruption cases involving village funds in the Simalungun District Prosecutor's Office (Achmad Ali, 2015).

This study utilizes three main approaches:

1. **Statutory Approach (Perundang-undangan Approach).** The statutory approach is carried out by examining all relevant legislation associated with the research topic. This approach aims to interpret the positive legal provisions that govern corruption crimes and the legal responsibilities of village officials in managing village funds (Jimly Asshiddiqie, 2016).

The laws and regulations referred to include:

- Law No. 31 of 1999 in conjunction with Law No. 20 of 2001 on the Eradication of Corruption Crimes;
- Law No. 6 of 2014 on Villages;
- Law No. 16 of 2004 on the Attorney General's Office of the Republic of Indonesia;
- Law No. 1 of 2023 on the Indonesian Criminal Code;

- Minister of Home Affairs Regulation No. 20 of 2018 on Village Financial Management; and
- Other relevant legal documents related to law enforcement at the regional level.

This approach helps assess the harmony between the legal norms in force and their practical implementation by the Simalungun District Prosecutor's Office in handling corruption cases involving village funds (Andi Hamzah, 2017).

2. **Conceptual Approach.** The conceptual approach is used to understand the basic concepts relevant to this study, such as criminal responsibility, abuse of authority, and legal effectiveness (Moeljatno, 2015). Through this approach, the researcher applies criminal law theories from experts such as Moeljatno, Andi Hamzah, and Barda Nawawi Arief to build a juridical framework for case analysis.

This approach also helps interpret the substantive meaning of corruption at the village level—not only from the formal perspective of legal texts but also in light of justice and public accountability values. Thus, the conceptual approach bridges theory and practice, ensuring that the legal analysis is not rigid and textual but contextual and oriented toward substantive justice (Teguh Prasetyo, 2019).

3. **Case Approach.** The case approach is conducted by examining an actual case study relevant to the research object. In this study, the researcher analyzes the corruption case involving the village head of *Nagori Banjar Hulu*, Simalungun Regency, which is currently being handled by the Simalungun District Prosecutor's Office (Kejaksaan Negeri Simalungun, 2025).

Through this approach, the researcher reviews the indictment document (P-29), investigation findings, and legal facts that emerged during the trial to determine how the provisions of the Anti-Corruption Law were applied by the public prosecutor. The case approach is valuable for comparing legal theory with field practice and for assessing the effectiveness of law enforcement in empirical contexts (Barda Nawawi Arief, 2020).

It also reinforces normative analysis by providing a real depiction of how law is enforced at the regional level and how factual challenges affect the implementation of legal provisions (Rahmayanti, 2023).

4. **Data Sources and Legal Materials**

In normative legal research, the data used consist of legal materials rather than statistical or quantitative interview data (I Made Pasek Diantha, 2017). The legal materials in this study include:

- a) **Primary Legal Materials**, namely binding sources such as legislation, official documents, and legal decisions:
  - Law No. 31 of 1999 in conjunction with Law No. 20 of 2001 on Corruption Crimes;
  - Law No. 6 of 2014 on Villages;
  - Indictment documents from the Kardianto Case handled by the Simalungun District Prosecutor's Office;
  - Audit Reports (*LHP*) from the Simalungun Regency Inspectorate (2025).

- b) **Secondary Legal Materials**, which provide explanations of primary materials, including books, academic journals, previous research, and expert opinions such as those of Rahmayanti (2022), Suci Ramadani (2023), Ismaidar (2021), Muhammad Arif Sahlepi (2023), and Muhammad Azhali Siregar (2022).

- c) **Tertiary Legal Materials**, consisting of supporting materials that offer additional understanding, such as legal dictionaries, legal encyclopedias, official reports from law enforcement agencies (e.g., *kejaksaan.go.id*), and data from the Indonesia Corruption Watch (ICW) concerning corruption trends in village funds (ICW, 2023).

5. **Legal Material Collection and Analysis Techniques**

The collection of legal materials was carried out through library research, by reading, identifying, and classifying sources relevant to the research topic (Philipus M. Hadjon, 2018).

Legal materials were analyzed using a descriptive-analytical technique, by describing the prevailing legal norms and analyzing their application to village fund corruption cases in Simalungun. This analysis aims to identify the degree of harmony between normative provisions and empirical practices in law enforcement (Soerjono Soekanto, 2016).

The results of the analysis were then systematically structured according to the statutory, conceptual, and case approaches, allowing for conclusions that are logical, argumentative, and scientifically accountable (Barda Nawawi Arief, 2020).

## Discussion

### **The Application of Law on Village Fund Corruption at the Simalungun District Prosecutor's Office**

#### **1) Legal Framework for Village Fund Corruption**

Indonesia, as a state governed by law in accordance with Article 1 paragraph (3) of the 1945 Constitution, affirms that every aspect of national and state life must be based on law. One of the manifestations of the rule of law is the existence of clear legal regulations regarding criminal acts, including corruption, which is categorized as an *extraordinary crime* that threatens public welfare (Jimly Asshiddiqie, 2016).

The legal framework for corruption is primarily regulated in Law No. 31 of 1999, as amended by Law No. 20 of 2001 on the Eradication of Corruption Crimes. These laws define the elements, forms of conduct, and criminal sanctions applicable to offenders. In the context of village funds, the provisions are reinforced by Law No. 6 of 2014 on Villages, which outlines the mechanisms for the use of village funds and the responsibilities of village heads in managing them (Andi Hamzah, 2017).

Additionally, the Minister of Villages Regulation No. 13 of 2020 on the Priority Use of Village Funds serves as a primary reference for the implementation and accountability of financial management at the village level. When misuse occurs, the Prosecutor's Office is authorized to conduct investigations and prosecutions for corruption cases causing state financial losses, pursuant to Article 30 paragraph (1)(d) of Law No. 16 of 2004 on the Attorney General's Office (Rahmayanti, 2022).

According to Rahmayanti, these regulations demonstrate that Indonesia's legal system has accommodated oversight and accountability mechanisms down to the village government level. However, weak internal supervision and a permissive legal culture still provide opportunities for corruption (Rahmayanti, 2023). Therefore, law enforcement at the local level, including by the Simalungun District Prosecutor's Office, plays a critical role in ensuring that the principles of good governance are implemented in village fund management.

#### **2) Law Enforcement Practices by the Simalungun District Prosecutor's Office**

The Simalungun District Prosecutor's Office holds a strategic role in enforcing the law and combating corruption involving village funds. Based on case observations and document analysis, law enforcement proceeds through several stages: investigation, prosecution, and the execution of court decisions (Muhammad Arif Sahlepi, 2023).

In the investigation stage, prosecutors follow up on public complaints or audit findings from the Inspectorate of Simalungun Regency. If sufficient preliminary evidence is obtained, the case proceeds to formal investigation, where witnesses, suspects, and evidence are examined to verify the fulfillment of elements stipulated in Articles 2 and 3 of the Anti-Corruption Law (Andi Hamzah, 2020).

A concrete example is the case involving the *Pangulu* (village head) of Nagori Banjar Hulu, who was charged with

misusing village funds amounting to IDR 573,524,757.00. The prosecution successfully proved that the defendant had abused authority and manipulated financial reports, as verified by audit results from the Simalungun Inspectorate (Kejaksaan Negeri Simalungun, 2025).

Despite this achievement, several challenges persist, such as limited human resources, delayed audit reports, and insufficient forensic accounting expertise. These factors can prolong case processing and hinder the effectiveness of legal enforcement (Muhammad Azhali Siregar, 2022). Therefore, professionalism and consistency in applying the law remain crucial to achieving substantive justice in corruption cases involving public funds (Barda Nawawi Arief, 2020).

#### **3) Procedures for Handling Village Fund Corruption Cases**

The handling of corruption cases involving village officials, particularly in relation to village fund misuse, follows the procedural framework established under the Criminal Procedure Code (KUHP), the Anti-Corruption Law, and the Law on the Attorney General's Office. The Prosecutor's Office is fully authorized to conduct investigation, prosecution, and enforcement for crimes causing state financial losses within its jurisdiction (Achmad Ali, 2015).

The case of the *Pangulu* of Nagori Banjar Hulu serves as a representative example. The process began with reports from the community and audit findings indicating the misuse of village funds for fictitious projects, inflated budgets, and unaccounted expenditures. The Simalungun District Prosecutor's Office then conducted a preliminary inquiry by interviewing witnesses, verifying financial reports, and conducting field checks to confirm inconsistencies between documentation and physical projects (Ismaidar, 2021).

After obtaining sufficient evidence, the Head of the Prosecutor's Office issued an Investigation Order (Sprindik). Prosecutors subsequently examined witnesses, seized financial documents, and obtained the audit report from the Inspectorate confirming a loss of IDR 573,524,757.00. The *Pangulu* was then designated as a suspect and charged under Article 2 in conjunction with Article 18 of the Anti-Corruption Law, which carries a minimum imprisonment of one year and a maximum of twenty years, along with fines ranging from IDR 50 million to IDR 1 billion (Andi Hamzah, 2017).

Upon completion of the investigation, the case was transferred to the Public Prosecutor (JPU), who prepared the indictment and submitted it to the Corruption Court at the Medan District Court for trial. During the hearings, the prosecutor presented evidence proving that the defendant had deliberately diverted funds for personal benefit, violating the principles of accountability and transparency in public finance (Suci Ramadani, 2023).

From this procedural review, it is evident that the Simalungun District Prosecutor's Office has implemented law enforcement in accordance with applicable legal standards, procedural fairness, and institutional authority. However, the practical effectiveness of law enforcement is still influenced by inter-institutional coordination and the community's legal awareness (Soerjono Soekanto, 2016).

#### **Obstacles and Efforts in Law Enforcement**

Law enforcement against corruption involving village funds in Simalungun faces structural, substantive, and cultural obstacles. As Soerjono Soekanto argues, legal effectiveness depends on five key factors: legal substance, legal structure, facilities, community, and legal culture (Soerjono Soekanto, 2016).

Substantive challenges arise from overlapping regulations between the Anti-Corruption Law and the Village Law, which sometimes blur the distinction between administrative violations and criminal acts (Rahmayanti, 2022). Structural constraints include limited numbers of prosecutors, heavy workloads, and insufficient technical training, which slow down investigations (Muhammad Arif Sahlepi, 2023). Moreover,

inadequate digital infrastructure and limited operational funds hinder the investigative process (Suci Ramadani, 2023).

Culturally, local communities often hesitate to report or testify against village officials due to close social ties or lack of legal awareness (Ismaidar, 2021). This weak social control reduces the deterrent effect of law enforcement.

In response, the Simalungun District Prosecutor's Office has undertaken several strategic measures: improving internal capacity through professional training, establishing inter-agency coordination with the Inspectorate and Police, implementing the *Jaksa Garda Desa* program to provide legal education to village officials, and initiating the digital monitoring of village funds through *E-Pelaporan Dana Desa* (Rahmayanti, 2023). These efforts reflect a shift toward a preventive and collaborative model of law enforcement.

### Effectiveness of Law Enforcement

The effectiveness of law enforcement is measured by its ability to achieve justice, legal certainty, and public benefit (Soerjono Soekanto, 2016). In Simalungun, the prosecution of village fund corruption cases demonstrates progress in the repressive aspect, as cases are successfully brought to court and result in convictions (Kejaksaan Negeri Simalungun, 2025). However, preventive measures such as legal counseling, community participation, and digital transparency remain limited in scope (Rahmayanti, 2023).

According to Barda Nawawi Arief (2020), the success of criminal policy lies not only in punishment but also in restoring public trust and preventing future crimes. Thus, reforming the institutional capacity of the Prosecutor's Office, enhancing legal literacy among village officials, and promoting participatory public oversight are crucial to achieving sustainable anti-corruption outcomes.

Overall, law enforcement in the Simalungun District Prosecutor's Office has shown substantial progress in terms of legal structure and substance, yet it still requires improvement in community engagement and legal culture to attain comprehensive effectiveness (Soerjono Soekanto, 2016).

### Conclusions and Recommendations

Based on the analysis presented in the previous chapters, several important conclusions can be drawn as follows:

1. Application of Law on Village Fund Corruption at the Simalungun District Prosecutor's Office  
The application of law regarding corruption involving village funds at the Simalungun District Prosecutor's Office has been carried out in accordance with the prevailing legal framework, particularly Law No. 31 of 1999 in conjunction with Law No. 20 of 2001 on the Eradication of Corruption Crimes, as well as Law No. 6 of 2014 on Villages. The law enforcement process has gone through the stages of investigation, inquiry, and prosecution, based on the principle of due process of law. The *Kardianto* case study demonstrates that prosecutors successfully proved the elements of abuse of authority and state financial losses, thus substantively reflecting the implementation of the rule of law at the regional level.
2. Obstacles and Challenges in Law Enforcement at the Simalungun District Prosecutor's Office
3. Law enforcement against village fund corruption faces various obstacles arising from legal substance, institutional structure, and community legal culture. These challenges include overlapping regulations between the Anti-Corruption Law and the Village Law, a limited number of investigative prosecutors, weak coordination among institutions, and low legal awareness among village communities. Nevertheless, the Simalungun District Prosecutor's Office has taken several measures to address these issues, such as improving human resource capacity, implementing digital monitoring systems, and carrying out the *Jaksa Garda Desa* (Village Guardian Prosecutor) program.

4. Effectiveness of Law Enforcement on Village Fund Corruption

The effectiveness of law enforcement at the Simalungun District Prosecutor's Office has shown considerable progress, particularly in prosecution and evidentiary aspects. However, its effectiveness has not yet reached an optimal level due to ongoing challenges in preventive measures and inter-agency coordination. Based on Soerjono Soekanto's theory of legal effectiveness, law enforcement in this region fulfills the structural and substantive factors but remains weak in community and cultural factors. Therefore, to improve the effectiveness of law enforcement, institutional reform, increased community participation, and the integration of digital-based monitoring systems are necessary to ensure transparency, accountability, and sustainable anti-corruption governance.

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