

Law Enforcement on Criminal Acts of Village Fund Corruption in Padangsidempuan City (Study of Decision Number 104/Pid.Sus-TPK/2024/PN Mdn)

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This research is motivated by the rampant criminal acts of Village Fund corruption which have resulted in state financial losses, hampered development, and decreased public trust, especially in Padangsidempuan City. This study aims to analyze the forms and modus operandi of Village Fund corruption, identify the causal factors, and examine the judge's legal considerations in Decision Number 104/Pid.Sus-TPK/2024/PN Mdn. The method used is a normative juridical approach and empirical juridical through literature studies, analysis of laws and regulations, and case studies by examining court decisions, trial facts, and witness statements. The results of the study indicate that the corrupt practice was carried out through a cut in the allocation of funds by 18% by certain officials, which resulted in a state loss of Rp427,150,000. The defendant was proven to have violated Article 3 of the Corruption Eradication Law and was sentenced to five years' imprisonment with a fine and compensation. The main contributing factors include weak supervision, low apparatus capacity, lack of transparency, and minimal public participation. The conclusion is that law enforcement needs to be strengthened firmly and comprehensively through increased oversight, apparatus capacity, and community involvement, thereby creating a deterrent effect and encouraging transparent and accountable Village Fund governance for the welfare of village communities. These findings have important implications for the development of anti-corruption policies at the village level and strengthening coordination among law enforcement officials. They can also serve as a practical reference for improving village financial management systems with integrity and sustainability in the future. Furthermore, this study emphasizes the urgency of public education and digitalization of oversight to prevent irregularities early on in a systematic and measurable manner.

Keywords: Law Enforcement, Corruption, Village Funds, Court Decisions

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1. Introduction

The phenomenon of corruption in Indonesia remains a serious problem, with widespread impacts on the stability of national development and public trust in the government[1]. One form of corruption that has received increasing attention is the misuse of Village Funds, funds sourced from the State Budget (APBN) allocated to improve the welfare of village communities and accelerate development at the local level[2]. In practice, various reports indicate that the management of Village Funds is still rife with irregularities, such as budget mark-ups, fictitious projects, and abuse of authority by village officials and related parties[3]. This situation is also reflected in Padangsidempuan City, where several cases of Village Fund corruption have been discovered, resulting in state financial losses and hampered village infrastructure development.

The urgency of this research is further heightened given the continued increase in Village Fund allocations each year, thus increasing the potential for misappropriation. Furthermore, weak oversight, a lack of transparency, and low community participation in village financial management are factors that exacerbate

corruption[4]. This phenomenon demonstrates that law enforcement efforts against Village Fund corruption have not been fully effective and continue to face various obstacles in the field. Therefore, it is important to examine in more depth how these corrupt practices occur and how law enforcement responds to them.

The scope of this research focuses on analyzing Village Fund corruption in Padangsidempuan City using a case study approach, specifically Decision Number 104/Pid.Sus-TPK/2024/PN Mdn. This research limits the study to three main aspects: the form and modus operandi of the corruption, the factors influencing the occurrence of Village Fund corruption, and the judge's legal considerations in issuing the verdict. This limitation was implemented to focus the research and provide a specific overview of the practice and law enforcement of Village Fund corruption in the region.

Based on this scope, the purpose of this research is to analyze the form and modus operandi of Village Fund corruption in Padangsidempuan City, identify the factors influencing the occurrence of corruption, and evaluate the judge's legal considerations in Decision Number 104/Pid.Sus-TPK/2024/PN Mdn. Therefore, this research is expected to contribute to strengthening law enforcement and improving village financial governance, making it more transparent and accountable.

2. Literature Review and Problem Statement

Village Fund management from a legal and public administration perspective emphasizes the principles of accountability, transparency, and community participation as the main instruments in preventing corruption. A study by Ash-shidiqqi and Wibisono shows that low accountability in Village Fund management contributes significantly to the emergence of corrupt practices at the village level, primarily due to weak internal control systems and minimal community involvement[5]. Furthermore, research by Sugiharti et al. emphasized that effective supervision is a key factor in preventing irregularities, but in practice, supervision is still formal and unable to detect potential corruption early[6]. On the other hand, Diansari et al. identified that human resource capacity, information transparency, and financial reporting systems significantly influence the level of accountability in Village Fund management[7]. Although various studies have discussed the causal factors and efforts to prevent Village Fund corruption, studies that specifically link corrupt practices, causal factors, and judges legal considerations in court decisions are still relatively limited, especially in the context of certain regions such as Padangsidempuan City. This gap indicates the need for research that not only examines normative and administrative aspects, but also analyzes the implementation of law enforcement through concrete studies of court decisions.

Based on these gaps, this study formulates a core problem focused on how the practice of Village Fund corruption occurs and how law enforcement in these cases is carried out from a legal perspective. Specifically, the problem statements in this study are what are the forms and modus operandi of Village Fund corruption in Padangsidempuan City, what factors influence the occurrence of Village Fund corruption, and what legal considerations did the judge use in issuing the verdict in case No. 104/Pid.Sus-TPK/2024/PN Mdn. This problem formulation is based on the need to integrate theoretical analysis of corruption and accountability with the realities of law enforcement practices in the field. This is expected to provide academic contributions to the development of criminal law and practical recommendations for increasing the effectiveness of eradicating Village Fund corruption.

3. Method

This research uses a normative juridical and empirical juridical approach (socio-legal research), chosen because it provides a comprehensive analysis of the phenomenon of Village Fund corruption, both from the

perspective of legal norms and their practical application in the field. The normative juridical approach is used to analyze laws and regulations governing criminal acts of corruption, specifically Law Number 31 of 1999 in conjunction with Law Number 20 of 2001, as well as the concepts of law enforcement and criminal accountability. Meanwhile, the empirical juridical approach is used to examine the reality of practice through a case study of Decision Number 104/Pid.Sus-TPK/2024/PN Mdn, allowing for more accurate and contextual results by combining normative data and empirical facts[8]. This method was chosen based on the qualitative nature of the data, thus conducting descriptive-analytical analysis with the aim of producing a consistent and in-depth understanding of corruption patterns and judges legal considerations.

The research phase began with data collection through library research and document study. Secondary data was obtained from relevant laws and regulations, court decisions, legal literature, and scientific journals. Empirical data was obtained through analysis of the trial facts in the decisions studied. The next stage was data processing and analysis, conducted using qualitative analysis techniques through data reduction, categorization, and legal interpretation. This analysis was based on the assumption that the data is non-numerical, does not require a specific statistical distribution, and focuses on the normative causal relationship between the act, the elements of the crime, and legal responsibility[9]. In this context, the main assumption used was that each legal fact in the decision is independent but interrelated in shaping the judge's reasoning.

The analysis results were evaluated using legal interpretation and legal reasoning approaches to assess the congruence between legal facts, legal norms, and the judge's decision. This approach allows for an assessment of the consistency of legal application and the effectiveness of law enforcement in Village Fund corruption cases. This method also assumes that the validity of the research results is determined by the accuracy of the interpretation of legal sources and the consistency of the analytical logic used. Thus, this research method is expected to be able to produce findings that are accurate, stable, and scientifically accountable in explaining the phenomenon of Village Fund corruption and its law enforcement.

4. Results and Discussion

Forms and Modus Operandi of Village Fund Corruption in Padangsidempuan City

Village Fund corruption is a form of crime that has developed along with the increasing allocation of state funds to the village level. In the context of Padangsidempuan City, as reflected in Decision Number 104/Pid.Sus-TPK/2024/PN Mdn, Village Fund corruption practices demonstrate a systematic and structured pattern, involving not only abuse of authority but also reflecting a weak oversight and accountability system in village financial management. Legally, these actions fulfill the elements of corruption as stipulated in Article 3 of Law Number 31 of 1999 in conjunction with Law Number 20 of 2001, namely the abuse of authority resulting in state financial losses.

The primary form of corruption identified in this case is abuse of power by officials with access to Village Fund management. This abuse occurs by exploiting their position to intervene in the allocation of funds that should be used for village development. In practice, the officials in question deducted 18% of the funds from each village receiving Village Fund allocations. This action can be legally categorized as an unlawful act because it violates the principles of transparent, accountable, and corrupt-free state financial management. This phenomenon aligns with the findings of Ash-Shidiqqi and Wibisono, who stated that low accountability and internal control in Village Fund management are the main factors that open up opportunities for abuse of authority[10].

In addition to abuse of authority, another form of corruption that emerged was systematic budget cuts

(illegal levy) made on allocated funds. This method indicates an organized pattern involving pressure or influence from certain parties on village officials. These budget cuts not only reduced the effectiveness of Village Fund use but also directly harmed state finances, amounting to losses reaching Rp 427,150,000. From a criminal law perspective, this action fulfills the element of unlawful enrichment of oneself or another person, a key element of corruption. Research by Sugiharti et al. confirms that a weak oversight system allows such practices to continue undetected[11].

Furthermore, the *modus operandi* used in this case also reflects deliberate administrative irregularities, where the disbursement and use of Village Funds did not comply with established procedures. This can include manipulation of financial reports, fabrication of accountability documents, and obfuscation of facts regarding budget use. Although not all of the cases analyzed were explicitly revealed, the general pattern of Village Fund corruption across various regions indicates that administrative manipulation practices are an integral part of the *modus operandi* of corruption. Diansari et al. stated that the low transparency and quality of the village financial reporting system facilitated the manipulation of financial data [12].

From a criminological perspective, the *modus operandi* of Village Fund corruption in Padangsidempuan City can also be understood as a form of white-collar crime committed by individuals holding strategic positions within the government structure. These crimes were not committed spontaneously, but rather through careful planning and exploiting loopholes in the village financial management system. This demonstrates that Village Fund corruption is not merely an individual issue but is also closely related to systemic weaknesses in village governance. Mufliza and Januarti emphasized that fraud in Village Fund management often occurs due to opportunities arising from weak internal controls and low integrity of village officials[13].

Furthermore, the practice of corruption also demonstrates an unequal power relationship between officials with authority and village officials as technical implementers. In this situation, village officials tend to be vulnerable to pressure or intervention, thus allowing for irregularities in fund management. This phenomenon demonstrates that Village Fund corruption is not always committed individually, but can involve networks or collaborating actors. Siregar and Aminudin's research shows that Village Fund corruption often involves more than one actor and is carried out through structured mechanisms[14].

Padangsidempuan City has recorded numerous corruption cases involving village funds. Analysis of several cases reveals recurring patterns and *modus operandi*. For example, budget inflation, the use of fictitious documents, and collusion between village officials and third parties. This corruption not only harms village coffers but also undermines public trust in the government. The people of Padangsidempuan, who should benefit from these funds, are instead victims of corrupt practices that harm their interests.

Padangsidempuan City, as one of the recipients of Village Funds, is not immune to corruption issues. According to data from the Padangsidempuan District Attorney's Office, at least five Village Fund corruption cases were uncovered between 2022 and 2023, resulting in total losses of IDR 2.5 billion. The *modus operandi* used varied, ranging from budget inflation (mark-ups), fictitious projects, to abuse of authority by village officials.

This underscores the urgency of conducting more in-depth research to find a comprehensive and comprehensive solution to eradicating village fund corruption in this region. The phenomenon of Village Fund corruption in Padangsidempuan City indicates serious problems in the oversight and law enforcement system. Several factors identified as contributing to the rampant Village Fund corruption in this region include Lack of Human Resources Capacity, Lack of Oversight, Low public participation in overseeing the use of Village Funds, Lack of transparency in budget management, and Weak coordination between law

enforcement agencies.

The impact of Village Fund corruption in Padangsidempuan City is not only financial losses to the state, but also hampers village infrastructure development, reduces the quality of public services, and creates social inequality. This is reflected in several abandoned development projects, such as unfinished village roads and substandard irrigation facilities. The people who should benefit from development actually feel disadvantaged, leading to dissatisfaction and disappointment with the government. Corruption creates social injustice, with only a handful of people enjoying the fruits of development that should be shared by all.

Position Case

The corruption case of interest in this study is the misuse of Village Funds in Padangsidempuan City, as outlined in Decision Number 104/Pid.Sus-TPK/2024/PN Mdn. This case stemmed from allegations of Village Fund deductions by an official with authority and influence over village financial management. Village Funds, which should have been used for village development and community empowerment, were instead misused for personal and/or group interests, resulting in state financial losses.

The case chronology reveals that the defendant deducted approximately 18% of the total budget received by each village from Village Funds. These deductions were carried out systematically and repeatedly over a period of time, exploiting the defendant's position. Village officials receiving Village Funds were in an unbalanced position and tended to follow the defendant's instructions or pressure. As a result of these actions, the state suffered significant losses of Rp427,150,000, which legally meets the elements of state financial loss in corruption.

During the trial, the Public Prosecutor charged the defendant under Article 3 of Law Number 31 of 1999 concerning the Eradication of Criminal Acts of Corruption, as amended by Law Number 20 of 2001. The charge was based on the defendant's abuse of authority, opportunity, or means within his position, which clearly caused financial losses to the state. Furthermore, various pieces of evidence were presented during the trial, including witness testimony, village financial documents, and audit results, demonstrating irregularities in the management of Village Funds.

In its verdict, the panel of judges considered various aspects, both the legal facts revealed at trial and applicable legal provisions. The judges determined that the defendant's actions met all the elements of corruption as charged by the public prosecutor, particularly regarding the abuse of authority and the resulting financial losses to the state. The judges also considered both aggravating and mitigating factors before handing down the verdict. Aggravating factors include the defendant's actions, which failed to support the government's anti-corruption program and harmed the village community. Mitigating factors include the defendant's cooperative attitude during the trial.

Thus, the general outline of this case demonstrates that the Village Fund corruption in Padangsidempuan City occurred through a systematic abuse of authority by powerful officials. This case not only resulted in state financial losses but also hampered village development and undermined public trust in the government. Therefore, handling this case is crucial as part of law enforcement efforts and the prevention of corruption at the village level.

Implications of the Decision in the Village Fund Corruption Case in Padangsidempuan City

Decision Number 104/Pid.Sus-TPK/2024/PN Mdn in the Village Fund corruption case in Padangsidempuan City has significant legal implications, both in terms of law enforcement, village governance, and in the context of building public trust in the justice system. Legally, this decision confirms that any abuse of

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authority resulting in state financial losses, even if committed within the village government, can still be prosecuted under the provisions of the Corruption Eradication Law. This demonstrates that criminal law on corruption has a broad reach and is not limited to central-level officials, but also includes village-level officials as part of state administration. This implication is in line with the principle of criminal responsibility that places every individual as a legal subject who is obliged to be accountable for their actions if proven to have violated the law and caused losses to state finances.

From a law enforcement perspective, this ruling provides a deterrent effect for village officials and other parties authorized to manage Village Funds. The imposition of criminal sanctions on the defendants is a concrete manifestation of the state's efforts to eradicate corruption down to the grassroots level. Furthermore, this ruling also emphasizes that illegal fund cuts and abuse of authority are intolerable forms of corruption. Previous research has shown that court decisions in corruption cases play a strategic role in strengthening anti-corruption policies and increasing public participation in overseeing the use of state funds[15].

Another implication of this ruling is for village governance, particularly in the management of Village Funds. This ruling sets an important precedent, emphasizing the need for increased transparency, accountability, and oversight in the use of Village Funds. This case demonstrates that weak internal and external oversight is a key factor in Village Fund corruption. Therefore, local governments and internal supervisory authorities need to strengthen control mechanisms and increase the capacity of village officials to manage finances professionally and in accordance with statutory provisions. This aligns with research findings that Village Fund misappropriation often occurs due to a lack of oversight and a lack of understanding of financial management procedures among village officials. Furthermore, from a social and public trust perspective, this ruling has implications for public perception of the legal system and government. Firm law enforcement against perpetrators of corruption at the village level can increase public trust in the government and law enforcement officials. Conversely, if law enforcement is not carried out consistently, it can lead to public distrust and undermine the government's legitimacy. Therefore, this ruling not only impacts individual perpetrators but also has broader consequences for social stability and the integrity of the government system.

This ruling also has normative implications for the development of criminal law, particularly in the application of the elements of corruption. The ruling strengthens the interpretation of the elements of "abuse of authority" and "state financial loss" as the main elements in corruption. In various studies of Village Fund corruption cases, judges tend to emphasize the causal relationship between the defendant's actions and the state losses and the existence of intent or deliberate action in carrying out the act. Therefore, this ruling can serve as a reference for law enforcement in handling similar cases in the future. Overall, the implications of this ruling reflect that law enforcement against Village Fund corruption crimes aims not only to punish the perpetrators, but also to improve the village financial management system, increase the effectiveness of supervision, and build legal awareness among village officials and the community. Therefore, this ruling has strategic value in efforts to prevent and eradicate corruption on an ongoing basis, particularly at the village government level.

Village Fund Corruption Case Verdict

In the Corruption Court courtroom, a tense atmosphere prevailed. After a lengthy trial, the long-awaited moment finally arrived: the reading of the verdict for Defendant Akhiruddin Nasution.

1. Plea of Guilty

The judge began by declaring that Defendant Akhiruddin Nasution, along with Ismail Fahmi Siregar,

who is currently on the Wanted List (DPO), were legally and convincingly proven guilty of committing the crime of corruption. This crime is regulated by Article 2 Paragraph (1) in conjunction with Article 18 Paragraph (1) letter b of Law of the Republic of Indonesia Number 31 of 1999 concerning the Eradication of Criminal Acts of Corruption, as amended by Law of the Republic of Indonesia Number 20 of 2001. This was a crucial moment, where justice began to be upheld.

2. Imprisonment

The judge then sentenced Akhiruddin Nasution to six years in prison. The judge confirmed that the time the Defendant has served in detention during the legal process will be deducted from this sentence. The Defendant, who previously worked as an honorary employee, must now face the consequences of his actions.

3. Fines to be Paid

In addition to imprisonment, the judge also ordered the Defendant to pay a fine of Rp. 200,000,000 (two hundred million rupiah). If this fine is not paid, the Defendant will serve an alternative sentence of six months in prison.

4. Compensation for State Losses

One of the most significant parts of this verdict is the order to pay compensation to the state of Rp. 5,794,500,000 (five billion seven hundred ninety-four million five hundred thousand rupiah). This amount reflects the losses incurred as a result of the corruption committed by the Defendant and Ismail Fahmi Siregar. This compensation is expected to partially recoup the losses suffered by the state.

5. Evidence Established

The judge also established several pieces of evidence relevant to this case, including official documents such as the Mayor's Decree, the investigation report, and receipts for cash disbursements. This evidence will be used in further legal proceedings against Ismail Fahmi Siregar, who is still at large.

6. Court Costs

Finally, the judge ruled that the Defendant must pay Rp. 5,000 (five thousand rupiah). This is part of the Defendant's responsibility in the ongoing legal process.

Factors Influencing the Occurrence of Criminal Acts of Corruption in Village Fund Allocations in Padangsidempuan City

The occurrence of criminal acts of corruption in the management of Village Fund Allocation in Padangsidempuan City cannot be understood solely as an individual act, but rather as a multidimensional phenomenon influenced by structural, institutional, and personal factors. From a criminal law perspective, corruption is a form of deliberate abuse of authority with the aim of obtaining personal or group benefits, so that analysis of the causal factors must include the systemic aspects underlying the occurrence of such acts. Based on the facts in the analyzed decisions, and supported by scientific studies, there are several main factors that influence the occurrence of Village Fund corruption.

The first factor is the weak internal monitoring and control system in the management of Village Funds. In practice, oversight of Village Fund use is often administrative and non-substantive, thus opening up opportunities for village officials or related officials to commit irregularities. This weak oversight creates opportunities for perpetrators to commit corruption without early detection. This is in line with research that states that Village Fund corruption occurs due to suboptimal oversight mechanisms, both from local governments and the community[16]. Furthermore, the ineffectiveness of the oversight system also leads to a low level of accountability in village financial management, thus increasing the potential for abuse of

authority.

The second factor is the low capacity and integrity of the human resources (HR) involved in managing Village Funds. Many village officials lack a sufficient understanding of state financial governance, including budgeting procedures, implementation, and accountability. This condition leads to administrative errors that then develop into corrupt acts, both intentional and unintentional. On the other hand, low moral integrity among officials is also a significant factor driving corruption. From a criminological perspective, corruption can occur when there is a combination of willpower and opportunity, with weak integrity being the primary trigger for the emergence of the intention to commit irregularities[17].

The third factor is the extensive authority held by village officials without adequate oversight mechanisms. In the village government system, village heads and their officials have extensive authority to manage Village Funds, from planning to program implementation. However, this authority is often not accompanied by an effective system of checks and balances. As a result, this authority is vulnerable to abuse for personal or group interests. Research shows that granting extensive authority without strong oversight is a major factor driving corruption at the village level[18].

The fourth factor is weaknesses in the law enforcement system, both in terms of prevention and repression. In several cases, law enforcement against Village Fund corruption has not been optimal, either due to limited law enforcement resources, difficulties in providing evidence, or differences in perceptions in assessing elements of state financial loss. This results in a less than optimal deterrent effect on perpetrators of corruption. Manihuruk's research shows that obstacles in law enforcement, such as the difficulty of presenting witnesses and differing legal interpretations, are factors contributing to the rampant Village Fund corruption[19].

The fifth factor is the legal culture and social environment within village communities, which do not fully support the principles of transparency and accountability. In some cases, communities tend to be passive and not actively involved in overseeing the use of Village Funds. This lack of community participation results in corrupt practices lacking adequate social control. Furthermore, a culture of permissiveness toward deviations also contributes to the growth of corruption. From a structural-functionalist perspective, corruption can occur due to dysfunction in the social system that is supposed to maintain balance and order in society.

In addition to these factors, in the context of the case in Padangsidempuan City, there is also an imbalance in power relations between officials with authority and village officials as technical implementers. This imbalance places village officials in a vulnerable position to pressure or intervention, thus facilitating corrupt practices such as the cutting of Village Funds. In such conditions, corruption occurs not only due to individual factors, but also due to the existence of a power structure that allows for systematic deviations. Thus, it can be concluded that the factors influencing the occurrence of criminal acts of Village Fund corruption in Padangsidempuan City include weak supervision, low capacity and integrity of human resources, large authority without control, weak law enforcement; and (5) low community participation and an ineffective legal culture. These factors are interrelated and form a system that allows for repeated corruption. Therefore, efforts to prevent and eradicate Village Fund corruption must be carried out comprehensively by strengthening the supervisory system, increasing the capacity of village officials, improving the law enforcement system, and encouraging active community participation in village financial management.

Legal Considerations of the Judge in Deciding on the Corruption Crime Case of Village Fund Allocation Based on Decision Number 104/Pid.Sus-TPK/2024/PN Mdn

The judge's legal considerations in deciding corruption cases are a crucial aspect in determining the achievement of legal objectives, namely certainty, justice, and benefit. In Decision Number 104/Pid.Sus-TPK/2024/PN Mdn, which is the object of this study, the panel of judges in issuing the decision not only based on legal aspects alone, but also considered non-legal aspects related to the social impact and the personal circumstances of the defendant. This is in line with the principle that judges in deciding cases must explore the legal values and sense of justice that exist in society. Legally, the judge's considerations are based on the fulfillment of the elements of criminal acts of corruption as regulated in Article 3 of Law Number 31 of 1999 in conjunction with Law Number 20 of 2001. The main element that is the focus in this case is the abuse of authority, opportunity, or means inherent in the defendant's position, which resulted in state financial losses. In the trial, the judge found that the defendant had consciously exploited his position to systematically deduct 18% of the Village Funds, thus fulfilling the element of "abuse of authority." Furthermore, based on evidence in the form of witness statements, financial documents, and audit results, it was proven that there was a state financial loss of Rp427,150,000. With these elements fulfilled, the judge concluded that the defendant was legally and convincingly proven to have committed the crime of corruption.

The judge's considerations also reflect the application of the principle of proof in criminal law, namely based on valid evidence as stipulated in the Criminal Procedure Code. In this case, the judge did not rely solely on one type of evidence, but conducted a comprehensive assessment of all the legal facts revealed in court. This demonstrates that the verdict met the principle of prudence in criminal law enforcement, thus providing legitimacy to the verdict. In scientific studies, judges' considerations in corruption cases are generally based on legal aspects such as proving the elements of the offense, as well as non-legal aspects such as the defendant's background and the impact of their actions[20].

In addition to the legal aspects, the judge also considered non-legal aspects, namely the aggravating and mitigating factors for the defendant. The aggravating factors in this case include the defendant's actions, which did not support the government's anti-corruption program, as well as the impact of his actions, which harmed the village community and hampered development. Meanwhile, mitigating factors include the defendant's cooperative attitude during the trial and his lack of prior convictions. These considerations demonstrate that the judge is not solely oriented towards retributive justice, but also considers humanitarian aspects in sentencing. Furthermore, the judge's considerations in this decision also reflect the application of the objectives of criminal punishment, namely as a means to provide a deterrent effect, improve the perpetrator (rehabilitative), and protect society from crime. In the context of criminal acts of corruption, criminal punishment has a strategic function as an instrument to eradicate extraordinary corruption (extraordinary crime). Therefore, the judge, in issuing a decision, must consider the broad impact of the crime, not only on state finances but also on the welfare of society. This is in line with the view that the judge's considerations must be able to reflect a balance between legal certainty and substantive justice[21].

Furthermore, the judge's considerations also demonstrate an effort to uphold accountability in the management of Village Funds. By declaring the defendant guilty, the judge indirectly conveyed a normative message that any deviation in state financial management, including at the village level, will be subject to strict legal sanctions. This decision also sets an important precedent for strengthening the village financial oversight and governance system in the future. Previous research has shown that judges' considerations in Village Fund corruption cases play a crucial role in shaping law enforcement standards and increasing

accountability in public financial management[22].

However, from a critical perspective, the judge's considerations must also be viewed in terms of the extent to which the decision reflects the public's sense of justice. In several corruption cases, there is debate regarding the proportionality of the sentences imposed, particularly regarding the magnitude of state losses and the level of culpability of the perpetrator. Therefore, judges are required to adhere not only to the formal aspects of the law but also to consider a sense of substantive justice so that the resulting decision does not cause dissatisfaction in society. In this context, judges have a strategic role as the final arbiter in the criminal justice system. Based on this description, it can be concluded that the judge's legal considerations in Decision Number 104/Pid.Sus-TPK/2024/PN Mdn encompass two main aspects: legal and non-legal considerations. Legal considerations focus on proving the elements of the criminal act of corruption, while non-legal considerations relate to the defendant's circumstances and the social impact of their actions. These two aspects demonstrate that the judge's decision serves not only as a means of law enforcement but also as an instrument to realize justice and provide a deterrent effect in eradicating criminal acts of corruption, particularly in the management of Village Funds.

5. Conclusion

The forms and modus operandi of Village Fund corruption in Padangsidempuan City include withholding funds amounting to 18% of the village allocation, budget inflation, document falsification, fictitious projects, and misuse of aid programs. These practices demonstrate a pattern of abuse of authority by village officials and local government officials. The impact of these actions not only results in state financial losses but also hinders village infrastructure development, reduces the quality of public services, and harms the rights of village communities to welfare. These practices also demonstrate the lack of transparency and accountability in village financial governance, which should be managed with prudence and the public interest in mind.

Based on the analysis in this study, several key factors influence the occurrence of corruption in village fund allocations in Padangsidempuan City. First, weak oversight by internal and external supervisory officials leads to inadequate Village Fund management. Second, low integrity and a lack of understanding of the law and village financial governance by village officials make it easier for abuse of authority to occur. Third, the transparency and accountability system in village budget management has not been effective, so the public does not have sufficient access to information for oversight. Fourth, a permissive culture and the low deterrent effect of previous convictions exacerbate this situation. These findings indicate that structural and cultural factors simultaneously create an environment conducive to corrupt practices at the village level.

The Panel of Judges, in Decision Number 104/Pid.Sus.TPK/2024/PN Msn, declared that defendant Akhiruddin Nasution was legally and convincingly proven to have committed corruption based on the evidence, trial facts, and the sanction statement. The judges considered that the defendant legally and unlawfully deducted 18% of Village Funds from each village head, directly impacting state financial losses of Rp 427,150,000. The defendant's actions fulfill the elements of Article 3 of Law No. 31 of 1999 in conjunction with Law No. 20 of 2001 concerning the Eradication of Criminal Acts of Corruption, which accuses individuals of misusing authority to enrich themselves or others to the detriment of state finances. The judge also considered the social impact of the defendant's actions, which disrupted village development and undermined public trust in the government.

Practically, there is a need to strengthen supervisory mechanisms through integrated oversight systems, including digital-based financial monitoring to enhance transparency and early detection of irregularities.

Capacity building programs for village officials should be prioritized to improve legal awareness, administrative competence, and ethical standards. Furthermore, increasing community participation through accessible public information systems is essential to strengthen social control. From a law enforcement perspective, consistency and firmness in handling corruption cases must be maintained to enhance deterrence and public trust. For future research, it is recommended to expand the scope of analysis by incorporating comparative studies across regions to identify broader patterns of Village Fund corruption. Quantitative approaches, including statistical analysis of corruption cases, could be used to complement qualitative findings and improve analytical robustness. Additionally, future studies may explore the effectiveness of digital governance systems, community-based monitoring models, and anti-corruption education in preventing corruption at the village level.

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