

Judicial Application of Actus Reus and Mens Rea In Village Fund Corruption Cases

Aprilia Khoirun Nisa, Ali Maskur

Faculty of Sharia and Law, Walisongo State Islamic University, Semarang, Indonesia
apriliakhoirunnisa22@gmail.com

Abstract

This study examines the judicial application of actus reus and mens rea in village fund corruption cases, with a specific focus on Decision Number 2/Pid.Sus-TPK/2024/PN Sng involving a village head in Blora Regency. The persistence of corruption at the village governance level highlights the need for doctrinal consistency between judicial reasoning and classical principles of criminal liability. Using a normative juridical method with statutory, case, and conceptual approaches, this research analyzes how the court established the outward unlawful conduct (actus reus) through proven abuse of authority, manipulation of village financial administration, and resulting state financial losses, as well as how it inferred the inward culpable intent (mens rea) from deliberate and systematic misuse of public funds. The findings demonstrate that the judge's reasoning substantially aligns with Moeljatno's theory, which emphasizes the unity between unlawful acts and moral blameworthiness as the foundation of criminal responsibility. The judgment also reflects formal compliance with Supreme Court Regulation Number 1 of 2020 on corruption sentencing guidelines, although its emphasis on nominal financial loss raises normative tension with the primacy of moral culpability in classical criminal law. The novelty of this study lies in its integrated doctrinal assessment that simultaneously evaluates actus reus, mens rea, causality, and sentencing considerations, thereby reaffirming the continued relevance of classical criminal law theory in contemporary corruption adjudication involving village funds

Keywords: Actus Reus; Corruption; Criminal Liability; Mens Rea; Village Funds

1. INTRODUCTION

Corruption within village administrations has become one of the most persistent challenges in Indonesia's decentralized governance system. Although village funds were designed to strengthen local development and community welfare, numerous cases indicate recurring misuse of these resources by village officials. The increasing number of corruption cases involving village heads demonstrates not only deficiencies in administrative oversight but also the need for consistent judicial reasoning when determining criminal liability.¹

A central issue in adjudicating corruption cases is the assessment of *actus reus* (the outward unlawful act) and *mens rea* (the inward culpable state of mind). In practice, judges often focus on financial loss and administrative violations without systematically examining whether the defendant's conduct and intent meet the classical requirements of criminal responsibility. This

¹ Akbar, Aksan, And Faisal Herisetiawan Jafar. "Penerapan Restorative Justice Dalam Perkara Korupsi Sebagai Wujud Peradilan Sederhana, Cepat, Dan Biaya Ringan." *Jurnal Ius Constituentum* 8.2 (2023): 239-258. <https://doi.org/10.26623/jic.v8i2.6822>.

problem becomes more significant in village fund cases, where administrative irregularities may overlap with criminal acts, making the demarcation between negligence, abuse of authority, and intentional corruption more complex.²

Existing studies on corruption adjudication in Indonesia have primarily analyzed sentencing patterns, evidentiary standards, or the effectiveness of anti-corruption enforcement. However, they rarely examine whether judicial reasoning aligns with the classical theoretical framework of Moeljatno, who emphasized the inseparable relationship between unlawful acts and the moral culpability of the offender. This gap becomes particularly relevant considering the growing need to ensure doctrinal coherence in corruption judgments amid evolving judicial practices.³

Therefore, this research seeks to fill that gap by analyzing how the court in Decision Number 2/Pid.Sus-TPK/2024/PN Smg interprets and applies the elements of *actus reus* and *mens rea* in a village fund corruption case. By evaluating the judge's considerations through Moeljatno's theoretical lens and the sentencing framework under Supreme Court Regulation Number 1 of 2020, this study aims to provide a doctrinal assessment of whether contemporary judicial reasoning remains consistent with foundational principles of Indonesian criminal law.⁴

Law enforcement agencies have attempted to implement measures such as stricter law enforcement against perpetrators of corruption and strengthening an anti-corruption culture within society. However, in reality, corruption in Indonesia remains widespread and difficult to eradicate completely.⁵ The Preamble to the 1945 Constitution affirms Indonesia's commitment to realizing itself as a welfare state. This is manifested through efforts to protect all citizens and the entire territory, improve collective welfare, educate the nation, and participate in creating a world order based on lasting peace and social justice.⁶

The Constitution of the Republic of Indonesia mandates the establishment of the Corruption Eradication Commission (KPK) as an institution that plays a role in combating corruption.⁷ To ensure the effective implementation of the constitution in tackling corruption, more intensive and sustainable measures are needed, such as increasing the capacity of law enforcement agencies,

² Pratama, Mochamad Ramdhan, And Mas Putra Zenno Januarsyah. "Upaya Non-Penal Dalam Pemberantasan Tindak Pidana Korupsi." *Jurnal Ius Constituendum* 5.2 (2020): 235-255. <https://doi.org/10.26623/jic.v5i2.2195>.

³ Moh Thamsir, Mukhtar Latif, And Pauzi Muhammad, 'Islamic Criminal Law Reform In Corruption Cases: Maqasid Al-Shariah Perspective', *Jurnal Ius Constituendum*, 10.1 (2025), Pp. 16–27, <https://doi.org/10.26623/jic.v10i1.10932>.

⁴ Juandra, Juandra, Mohd Din, And Darmawan Darmawan. "Kewenangan Hakim Menjatuhkan Pidana Uang Pengganti Dalam Perkara Korupsi Yang Tidak Didakwakan Pasal 18 Uu Tipikor." *Jurnal Ius Constituendum* 6.2 (2021): 442-460. <https://doi.org/10.26623/jic.v6i2.4235>.

⁵ Fathimathuz Zachra And Others, 'Menggali Akar Masalah Korupsi Di Indonesia: Analisis Terhadap Faktor-Faktor Pendorong Dan Solusi Pemberantasannya', *Jerumi: Journal Of Education Religion Humanities And Multidisciplinary*, 1.2 (2023), Pp. 548–53. <https://doi.org/10.57235/jerumi.v1i2.1428>.

⁶ Fellyanus Habaora And Others, 'Strategi Pencegahan Dan Pemberantasan Korupsi Di Pemerintah Kota Kupang, Provinsi Nusa Tenggara Timur, Indonesia', *Aspirasi: Jurnal Masalah-Masalah Sosial*, 11.2 (2020), Pp. 229–42. <https://doi.org/10.46807/aspirasi.v11i2.1556>.

⁷ Nurlailly, Hasrina, And Rusmilawati Windari. "Re-Formulasi Ketentuan Korupsi Sektor Swasta Komparatif Indonesia Dengan New Zealand." *Jurnal Ius Constituendum* 7.1 (2022): 131-142. <https://doi.org/10.26623/jic.v7i1.3224>.

minimizing political intervention in the law enforcement process, and imposing heavier sanctions to deter perpetrators. In addition, it is important to raise public awareness in rejecting all forms of corruption, so that the community can function as both a watchdog and a driving force to suppress the movement of corruptors.⁸

Corruption in Indonesia continues to increase over time.⁹ Corruption must be recognized as a national issue that requires serious attention. Efforts to eradicate it require decisive, targeted measures involving all elements of society, especially the active role of the government and law enforcement agencies.¹⁰ This is emphasized in Law No. 20 of 2001, which amended Law No. 31 of 1999 on the Eradication of Corruption Crimes, stating that corruption crimes not only harm state finances but also violate the social and economic rights of society as a whole.¹¹

The problem of corruption has now spread to the village level, including the increasingly frequent misuse of Village Funds in various regions. Village Funds, as regulated in Law Number 6 of 2014 concerning Villages, are one of the main components of village financial management. These funds are channeled directly from the State Budget (APBN) to local governments through the district or city Regional Budget (APBD). The aim is to support development, improve the quality of life of rural communities, and empower local communities to become economically and socially independent.¹²

Village Funds play a strategic role in village development. However, the enormous potential of these funds has also led to serious consequences in the form of increased corruption at the village government level. Several reports even indicate that the management of these funds is often misused by certain irresponsible parties, thereby preventing the program from achieving its main objectives optimally.¹³

From Table 1, it can be explained that corruption cases involving village funds have shown a consistent upward trend from 2019 to 2023. In 2019, there were 46 reported cases, which more than doubled to 129 cases in 2020. This sharp increase indicates escalating vulnerabilities in the management of village funds or greater exposure through monitoring efforts. The trend continued upward in 2021 and remained relatively stable in 2022, before surging again in 2023

⁸ Zahra Syafitri Atmadja, Keysa Najmi Salma Herdani, And Gunawan Santoso, 'Analisis Hukum Atas Implementasi Uud Negara Republik Indonesia Dalam Penanganan Kasus Korupsi Di Indonesia', *Jurnal Pendidikan Transformatif (Jupetra)*, 1.3 (2022), Pp. 127–36. <https://doi.org/10.9000/jpt.v1i3.426>.

⁹ Waluyo, Bambang. *Pemberantasan Tindak Pidana Korupsi: Strategi Dan Optimalisasi*. Sinar Grafika, 2022.

¹⁰ Andin Sofyanoor, 'Peran Hukum Administrasi Negara Dalam Pemberantasan Korupsi Di Indonesia', *Sibatik Journal: Jurnal Ilmiah Bidang Sosial, Ekonomi, Budaya, Teknologi, Dan Pendidikan*, 1.2 (2022), Pp. 21–30. <https://doi.org/10.54443/sibatik.v1i2.9>.

¹¹ Rezki Oktoberi And Kasmanto Rinaldi, 'Korupsi Dana Desa Dalam Proyek Pembangunan Parit Oleh Oknum Pejabat Desa ; Suatu Tinjauan Kriminologi', *Journal Equitable*, 8.1 (2023), Pp. 144–58. <https://doi.org/10.37859/jeq.v8i1.4578>.

¹² Tri Novitasari Manihuruk, 'Penegakan Hukum Tindak Pidana Korupsi Dana Desa Di Kabupaten Kampar', *Jurnal Gagasan Hukum*, 1.01 (2019), Pp. 88–108. <https://doi.org/10.31849/jgh.v1i01.2895>.

¹³ Rohaya, Siti. "Tinjauan Yuridis Terhadap Tindak Pidana Korupsi Dana Desa: Studi Kasus Putusan (Nomor 59/Pid. Sus-Tpk/2019/Pn Mdn)." *Albayan Journal of Islam and Muslim Societies* 1.02 (2024).

with 187 cases, the highest figure within the five-year period. Overall, the cumulative 671 cases highlight persistent challenges in transparency, supervision, and accountability mechanisms within village governance structures, underscoring the need for stronger preventive and law enforcement measures.¹⁴

Table 1. Data on Corruption Cases Involving Village Funds Based on ICW Research (2019-2020)

Year	Number of Village Fund Corruption Cases	Description of Changes
2019	46 cases	In the initial year of observation, the number of cases was relatively low compared to subsequent years.
2020	129 cases	More than doubled compared to 2019, indicating a significant increase in the occurrence or detection of village fund corruption cases.
2021	154 cases	A moderate rise of 25 cases from the previous year, suggesting that the upward trend continued, although not as sharply as in 2019–2020.
2022	155 cases	Relatively stable compared to 2021, with only one additional case; however, it represents more than a threefold increase compared to 2019.
2023	187 cases	A sharp increase of 32 cases from the previous year, indicating either weakened oversight or improved detection of corruption cases.
Total (2019–2023)	671 cases	The cumulative total of village fund corruption cases over the five-year period demonstrates a consistent overall upward trend year after year.

Source: Report on Monitoring Trends in Corruption Enforcement, 2019-2023.

Corruption of village funds is not merely an administrative or legal issue, but also a matter of morality and public trust in the government. This type of corruption not only harms state finances but also hinders development in villages, which are at the forefront of national growth. For example, infrastructure that should have been built with village funds, such as roads, bridges, or health facilities, often fails to materialize because the allocated funds have been misappropriated. In addition, various community empowerment programs, such as skills training or small business development, are also neglected due to non-transparent fund management. Corruption at the village level is often triggered by several interrelated factors.¹⁵

¹⁴ Icw, Monitoring Peradilan. "Laporan Hasil Pemantauan Tren Penindakan Korupsi Tahun 2022." (2023).

¹⁵ Gusman Arsyad, S. S. T., et al. *Pendidikan Antikorupsi (Melawan Korupsi Demi Negeri)*. Mega Press Nusantara, 2024..

A criminal offense refers to a prohibited act. However, not all acts that are against the law are criminal offenses, because acts that are against the law are criminal offenses when the legislation so determines. The formulation of a criminal offense only contains three elements, namely the subject of the offense targeted by the legal norm (*normadressaat*), the prohibited act (*strafbaar*), and the criminal penalty (*strafmaat*). These three elements constitute the issue of criminalization, which falls within the scope of criminal acts. In contrast, criminal liability only concerns the subjective aspects of the perpetrator of the criminal act. At this stage, the issue no longer revolves around the act and its unlawful nature, but rather relates to the circumstances under which the perpetrator can be held liable for the criminal act.¹⁶

Amin (2020) conducted a study on village fund corruption by referring to several relevant works to strengthen the theoretical foundation of his analysis. In his discussion, Amin compared the findings of Ibrahim, who examined the settlement of misappropriation of village fund allocations in Madiun Regency, and Sahrir, who analyzed the application of corruption law based on District Court Decision No. 5/Pid/2011/PT.Mks. The strength of Amin's study lies in its comparative approach, which evaluates substantive criminal law and judicial considerations in the corruption case of Bategulung Village, Gowa Regency. However, a notable limitation is its lack of in-depth exploration of criminal liability from the perspective of classical legal theory. The study does not explicitly connect normative violations with the offender's culpability, leaving the relationship between *actus reus* and *mens rea* insufficiently addressed.¹⁷

Similarly, Yustika (2021) examined District Court Decision No. 52/Pid.Sus-TPK/2019/PN.Mks concerning village fund corruption using a normative juridical method. Her analysis draws on criminal law theories and the concept of corruption by engaging the ideas of Moeljatno, S.R. Sianturi, and Wiryono Projodikoro. The study's strength is its detailed examination of the constituent elements of corruption under Law No. 31 of 1999 in conjunction with Law No. 20 of 2001, as well as its discussion of evidentiary standards under the Criminal Procedure Code (KUHAP). Its weakness, however, lies in the limited assessment of whether the judge's reasoning aligns with classical theories of criminal responsibility. The analysis remains largely normative-formal and does not evaluate how the court integrates *actus reus* and *mens rea* as a unified basis for liability.¹⁸

Prihatmanto (2022) contributed further insight by examining patterns of village-level corruption in Indonesia using a qualitative descriptive approach. His study highlights recurring vulnerabilities in village financial governance, including weak internal controls, inadequate

¹⁶ Syamsu, Muhammad Ainul. *Pergeseran Turut Serta Melakukan Dalam Ajaran Penyertaan: Telaah Kritis Berdasarkan Teori Pemisahan Tindak Pidana Dan Pertanggungjawaban Pidana*. Kencana, 2015.

¹⁷ Amin, Muh. Nurisrahmat. Tindak Pidana Korupsi Dana Desa di Bategulung Kec. Bontonompo Kab. Gowa (Putusan PN Makassar No. 76/Pid.Sus-TPK/2019/PN.Mks), *Skripsi*, UIN Alauddin Makassar, 2020.

¹⁸ Yustika, Mayang, Marwan Mas, and Siti Zubaidah. "Analisis Putusan Perkara Pidana No/52/Pid. Sus-Tpk/2019/Pn. Mks Tentang Tindak Pidana Korupsi", *Clavia* 19.3 (2021): 305-313. <https://doi.org/10.56326/clavia.v19i3.1281>.

documentation practices, and inconsistencies in proving state financial losses during the investigation and trial stages. While this research provides valuable empirical context for understanding systemic issues surrounding village fund corruption, it remains focused on administrative and detection challenges rather than doctrinal questions of criminal liability. Specifically, the study does not analyze how judges conceptualize and apply *actus reus* and *mens rea* in determining culpability, nor does it relate judicial reasoning to classical criminal law theory.¹⁹

Collectively, these studies enhance the understanding of village fund corruption from administrative, evidentiary, and normative perspectives. However, they share a common gap: none explicitly evaluate whether judicial reasoning in village fund corruption cases aligns with Moeljatno's classical theory of criminal responsibility, particularly the unity between outward unlawful conduct (*actus reus*) and inward culpable intent (*mens rea*). This gap underscores the need for a study that systematically examines the doctrinal coherence of judicial reasoning in corruption adjudication.

The present study seeks to bridge this research gap by comprehensively analyzing the application of *actus reus* and *mens rea* elements in corruption crimes, based on Decision Number 2/Pid.Sus-TPK/2024/PN Smg involving a Village Head in Blora Regency. The main objective is to examine how the judge interprets and applies these two elements and to assess the conformity of his reasoning with Moeljatno's theory of criminal responsibility. The novelty and strength of this study lie in its integration of classical criminal law theory with contemporary judicial practice and its evaluation of the application of Supreme Court Regulation Number 1 of 2020 concerning Guidelines for Corruption Sentencing. Therefore, this study aims to analyze how the court in Decision Number 2/Pid.Sus-TPK/2024/PN Smg applies the elements of *actus reus* and *mens rea*, and evaluates the extent to which the judge's reasoning aligns with Moeljatno's classical theory of criminal responsibility as well as contemporary sentencing norms.

2. METHOD

This study employs a normative juridical research method, which relies on the examination of legislation, court decisions, and legal doctrine to analyze the application of criminal liability in corruption cases. Three approaches are used systematically. First, the statute approach involves a structured review of relevant legal regulations, including Law Number 31 of 1999 jo. Law Number 20 of 2001 on the Eradication of Corruption Crimes, Law Number 6 of 2014 on Villages, the Criminal Code (KUHP), Supreme Court Regulation Number 1 of 2020 on Guidelines for Corruption Sentencing, and technical regulations governing village financial management. These statutes were selected to provide the normative framework for assessing the

¹⁹ Prihatmanto, Hepnu Nur, et al. "Recognising and detecting patterns of village corruption in Indonesia." *Integritas: Jurnal Antikorupsi* 8.2 (2022): 205-220. <https://doi.org/10.32697/integritas.v8i2.940>.

elements of *actus reus* and *mens rea* and to evaluate judicial compliance with corruption sentencing standards.²⁰

Second, the case approach focuses on an in-depth analysis of Decision Number 2/Pid.Sus-TPK/2024/PN Smg by examining the structure of the judgment, the evidentiary evaluation, and the judge's reasoning regarding the misuse of village funds. This approach aims to identify how the court applied criminal law principles and whether the reasoning aligns with doctrinal requirements. Third, the conceptual approach is employed to clarify key legal concepts, including Moeljatno's theory of criminal responsibility, the doctrinal distinction between outward conduct (*actus reus*) and inward culpable intent (*mens rea*), and theoretical perspectives on justice, deterrence, and proportionality in corruption sentencing.

The legal materials used in this study consist of primary legal materials, such as legislation, court decisions, and official regulations; secondary legal materials, including textbooks, scholarly journal articles, and authoritative opinions of legal experts; and tertiary legal materials, such as legal dictionaries and legal encyclopedias. These materials were collected through document studies, including the retrieval of court decisions from the Supreme Court Directory of Decisions, systematic searches of statutory databases, and comprehensive literature reviews sourced from academic repositories. All legal materials were analyzed using normative qualitative techniques by interpreting applicable legal norms, scrutinizing judicial reasoning, and correlating them with established criminal law doctrine to answer the research questions.²¹

3. RESULTS AND DISCUSSION

3.1 Actus Reus and Mens Rea in Cases of Criminal Corruption of Village Funds

The criminal liability of the defendant in Decision Number 2/Pid.Sus-TPK/2024/PN Smg can be assessed through the two core elements of a corruption offense: *actus reus* and *mens rea*. In this case, the *actus reus* refers to the defendant's outward unlawful conduct in the form of manipulating village financial documents, withdrawing budgeted funds without lawful allocation, and directing expenditures for non-existent or unapproved activities. This physical conduct was proven through documentary evidence, including the APBDs, SPJ, bank transaction records, and findings of financial discrepancies alongside witness testimonies from village officials confirming the defendant's direct involvement in each stage of the misappropriation. These acts constitute a violation of Article 3 of Law No. 31 of 1999 jo. Law No. 20 of 2001, which criminalizes acts of abuse of authority that result in state financial losses. The court established the *actus reus* by demonstrating a clear causal chain between the

²⁰ Chaerudin, Muhammad Alvian Yulistira Chandra, Ali Maskur, And Arina Hukmu Adila. "Prinsip Keadilan Prosedural Sebagai Landasan Pertimbangan Hakim Dalam Kasus Pencurian Ayam." *Jurnal Usm Law Review* 8.1 (2025): 509-529. <https://doi.org/10.26623/julr.v8i1.11770>.

²¹ Sholichat, Tsania Miratush, Ali Maskur, And Ayu Monica Putri. "Perbandingan Pengaturan Pidana Mati Perspektif Hak Asasi Manusia Dan Prinsip Qishash." *Jurnal El-Qanuniy: Jurnal Ilmu-Ilmu Kesyariahan Dan Pranata Sosial* 9.2 (2023): 294-311. <https://doi.org/10.24952/el-qanuniy.v9i2.9618>.

defendant's actions, the misuse of village funds, and the resulting quantified state loss as identified by the financial auditor.²²

The *mens rea* element is reflected in the defendant's deliberate intent to misuse public funds for purposes unrelated to village administration. The court inferred this intention from several indicators: (1) the defendant's conscious authorization of expenditures he knew were contrary to village governance procedures, (2) repeated falsification and manipulation of accountability reports, (3) efforts to conceal discrepancies from supervisory bodies, and (4) the systematic nature of the financial diversions, which demonstrated purposeful rather than accidental conduct. Witness statements and documentary inconsistencies further strengthened the inference that the defendant acted with awareness and volition, satisfying the requirement of *opzet* (intent) as defined in classical Indonesian criminal law doctrine. The court's reasoning aligns with Moeljatno's view that the moral blameworthiness of an offender is evidenced when the outward unlawful act is supported by an inward culpable attitude. In this case, the judge established both knowledge and intent, concluding that the defendant did not merely commit administrative negligence but intentionally abused his authority to obtain unlawful benefits.²³

Through this analytical separation, the court's judgment demonstrates how the proven factual circumstances correspond to the statutory elements of the corruption offense. The *actus reus* establishes the defendant's unlawful conduct causing state loss, while the *mens rea* confirms the presence of deliberate intention, thereby fulfilling the complete structure of criminal responsibility as required under Indonesian corruption law. This dual-element assessment reveals doctrinal consistency between the factual findings, evidentiary evaluation, and the theoretical framework underpinning the offense.

The determination of criminal liability in Decision Number 2/Pid.Sus-TPK/2024/PN Smg requires a clear analysis of *actus reus* and *mens rea* as the constitutive elements of corruption under Indonesian law.²⁴ The *actus reus* of the offense consists of the defendant's outward unlawful conduct, which included the manipulation of village financial documents, unauthorized withdrawal and diversion of funds, and the creation of fictitious or unapproved expenditure items. These acts were proven through documentary evidence such as altered APBDes records, non-corresponding SPJ documentation, bank transaction histories, and audit findings that confirmed discrepancies between budget allocations and actual expenditures. Witnesses,

²² Febrina, Rury, et al. *Pemerintahan Desa: Tinjauan Tata Kelola*. Mega Press Nusantara, 2025.

²³ Rezki Oktoberi And Kasmanto Rinaldi, 'Korupsi Dana Desa Dalam Proyek Pembangunan Parit Oleh Oknum Pejabat Desa; Suatu Tinjauan Kriminologi'.

²⁴ Novryan, Rama Adhi, and Anwar Ilmar. "Kuasa Kepala Desa Atas Dana Desa di Desa Sodong Kabupaten Pandeglang." *Ganaya: Jurnal Ilmu Sosial dan Humaniora* 7.1 (2024): 335-348. <https://doi.org/10.37329/ganaya.v7i1.3705>.

including the village treasurer and village staff, corroborated that the defendant personally directed and authorized these transactions.²⁵

Crucially, the analysis of *actus reus* requires establishing a causal link between the defendant's actions and the resulting outcomes prescribed by Article 3 of Law No. 31 of 1999 jo. Law No. 20 of 2001. The court demonstrated this causal relationship in three dimensions. First, the defendant's manipulation of financial records directly caused state financial losses, as reflected in the auditor's calculation showing funds unaccounted for or used inconsistently with village development plans. Second, the diversion of budget allocations resulted in the non-implementation of planned village projects, evidenced by incomplete or entirely absent physical development activities that had been approved in the APBDes. Third, the failure to execute these programs led to a loss of benefits for the community, as public services and development initiatives expected to improve welfare, such as infrastructure repairs or community assistance programs, were never realized. These three consequences established a clear chain of causality showing that the defendant's conduct was not merely improper administration but a deliberate abuse of authority with concrete harmful outcomes.²⁶

The *mens rea* element was established through indicators demonstrating that the defendant acted with deliberate intent (*opzet*). The court inferred this inward culpability from the defendant's knowledge of procedural requirements, his conscious decision to falsify financial documents, repeated instructions to subordinates to sign accountability reports they knew were inaccurate, and efforts to conceal discrepancies during monitoring. The systematic and continuous nature of the diversions further showed that the conduct was not accidental but carried out with awareness and volition. In line with Moeljatno's conception of criminal responsibility, the court found that the defendant's outward conduct was inseparably linked with a morally blameworthy attitude, thereby fulfilling the requirement that *actus reus* must be supported by a culpable mental state.²⁷

Moreover, the court's analysis illustrates that the interaction between *actus reus* and *mens rea* functions not only as a formal requirement of criminal liability but also as a substantive indicator of the extent of harm caused to public governance. The defendant's intentional manipulation of village funds disrupted the integrity of fiscal management and undermined the legal obligations mandated under village financial regulations. This integration of deliberate conduct and harmful outcome demonstrates that the offense had both normative and practical consequences: normatively, it breached the principles of accountable governance, and practically, it deprived the community of public goods funded through state resources. By grounding its reasoning in

²⁵ Fitriawan, Moch Febry. "Tugas Kepala Desa Dalam Penyelenggaraan Pemerintahan Untuk Mewujudkan Kesejahteraan Masyarakat Perspektif Politik Islam (Studi Di Desa Pakis Kecamatan Panti Kabupaten Jember)", *Skripsi*, UIN Kiai Haji Achmad Siddiq Jember, (2023).

²⁶ Tohawi, Agus. "Analisis Peran Badan Permusyawaratan Desa dalam Sistem Pemerintahan Desa di Indonesia." *Islamic Law: Jurnal Siyasah* 10.1 (2025): 92-120. <https://doi.org/10.53429/iljs.v10i1.1445>.

²⁷ Oktavia, Noni. Pengaruh Akuntabilitas Dan Transparansi Dana Desa Terhadap Kepercayaan Masyarakat Di Desa Talang Kebun Kecamatan Lubuk Sandi Kabupaten Seluma. *Skripsi*. IAIN Bengkulu, 2020.

this combined assessment, the court reinforced that corruption involving village funds is not merely a matter of procedural defect or administrative error but a criminal act that generates tangible social and economic losses. This reinforces the doctrinal requirement that criminal liability in corruption cases must rest on the unity of unlawful conduct, culpable intent, and measurable harm.²⁸

In the case of criminal corruption of village funds, the panel of judges considered that the element of *actus reus* or physical action had been fulfilled through evidence that the defendant had clearly abused his authority in the management of village finances. As village head, the defendant had a legal responsibility to manage the budget in accordance with the principles of accountability, transparency, and the interests of the community. However, the facts of the trial revealed that the defendant had taken over village funds that had been disbursed by the treasurer without a valid legal basis and used them for personal gain. This action is contrary to the provisions of Law Number 6 of 2014 concerning Villages and Minister of Home Affairs Regulation Number 113 of 2014 concerning Village Financial Management, which stipulate that every use of village funds must go through a clear administrative and accountability mechanism.²⁹

The panel of judges ruled that the actions had caused financial losses to the state as referred to in Article 2 paragraph (1) and Article 3 of Law Number 31 of 1999 in conjunction with Law Number 20 of 2001 concerning the Eradication of Corruption Crimes. The facts presented at the trial showed that a number of development programs that had been budgeted for, such as farm road projects, embankment construction, and clean water piping, were not carried out according to plan. In addition, assistance for uninhabitable houses also failed to materialize because the funds that should have been used were misused. *Actus reus*, as an objective element of corruption, was proven through unlawful acts that caused real and measurable losses to the state.³⁰

The *actus reus* element in this case not only includes the act of taking or using funds illegally, but also includes abuse of office and violations of administrative procedures for state financial management. This is in line with the doctrine put forward by Andi Hamzah, who states that in criminal acts of corruption, *actus reus* includes any action that causes a deviation from public functions and results in a loss of trust in the government system. The defendant's actions were

²⁸ Retnani, Diah Satya, et al. "Etika dan Hukum Kepemimpinan Desa: Studi Tentang Kepala Desa Berintegritas dalam Pengelolaan Keuangan." *Hukum dan Politik dalam Berbagai Perspektif* 3 (2024). <https://doi.org/10.15294/hp.v3i1.262>.

²⁹ Yumrotun, Yumrotun. Tinjauan Yuridis Pidana Dalam Tindak Pidana Korupsi Dana Desa Berbasis Nilai Keadilan (Putusan PN Semarang Nomor 7/Pid. Sus-TPK/2024/PN Sng). *Tesis*. Universitas Islam Sultan Agung Semarang, 2024.

³⁰ Pratama, Angga, Elwi Danil, and Azmi Fendri. "Analisis Pertimbangan Hakim Mengenai Unsur Melawan Hukum dalam Pasal 2 Ayat (1) Undang-Undang Nomor 31 Tahun 1999 jo. Undang-Undang Nomor 20 Tahun 2001 tentang Pemberantasan Tindak Pidana Korupsi." *UNES Law Review* 6.1 (2023): 1659-1668. <https://doi.org/10.31933/unesrev.v6i1.964>.

not merely administrative violations, but fulfilled the qualifications of unlawful acts in both a formal and material sense.³¹

The panel of judges emphasized that the element of *actus reus* cannot be separated from the legal consequences it causes. In this case, the direct consequence of the defendant's actions was the suspension of the village development program, which resulted in the disruption of public services and the loss of socio-economic benefits that should have been received by the community. The judges' approach to assessing the connection between the act, the consequences, and the motive demonstrates the application of the principle of causal link in criminal law, namely, the existence of a cause-and-effect relationship between the perpetrator's actions and the losses incurred. This shows that *actus reus* in the context of criminal corruption is not only a matter of taking state funds, but also a matter of the loss of public value from the misappropriated budget.³²

The proof of the *actus reus* element in this case reflects a law enforcement orientation that focuses not only on the formal aspects of the act, but also on the substantive aspects of justice. The panel of judges showed consistency in assessing that the defendant's actions fulfilled the elements of unlawful acts because they violated the purpose of public funds, which should have been used for the welfare of the community. The objective elements of corruption in this case have been proven legally and convincingly through a series of factual evidence and strong legal logic.³³

Table 2. Cases of Village Fund Misuse in Blora Regency in Decision Number 2/Pid.Sus-TPK/2024/PN Smg

Category	Details
Case Identity	Village Head of Nglebur
Verdict Number	2/Pid.Sus-TPK/2024/PN SMG
Location	Blora Regency
Perpetrator	Rumidi (Village Head)
Misappropriated Fund Value	IDR 393,000,000.00
Imprisonment	4 years
Fine	IDR 200,000,000.00
Additional Remarks	If the fine is not paid, assets will be confiscated or an additional sentence will be imposed.

Source:<https://putusan3.mahkamahagung.go.id/direktori/putusan/zaef060230496578ad0d313532363334.html>

³¹ Widorini, Raden Roro Theresia Tri, Ak SE, and MH SH. *Pergeseran Makna Menyalahgunakan Kewenangan Dalam Tipikor-Damera Press*. Damera Press, 2023.

³² Njoto, David Lind Budijanto. "Rekonstruksi asas *actus non facit reum nisi mens rea* dalam tindak pidana." *JIIP-Jurnal Ilmiah Ilmu Pendidikan* 7.3 (2024): 3344-3355. <https://doi.org/10.54371/jiip.v7i3.3735>.

³³ Balya, Humam, Muh Zidni Syukran, and Abrar Abrar. "Peran *Mens Rea* Dalam Sistem Hukum: Analisis Hubungan Dengan Prinsip Etika Dan Keadilan." *As-Salam: Jurnal Studi Hukum Islam & Pendidikan* 14.1 (2025): 99-107. <https://doi.org/10.51226/assalam.v14i1.713>.

From Table 2, it can be explained that one concrete example of village fund corruption occurred in Blora Regency, where the Head of Nglebur Village, Rumidi, was convicted under Decision Number 2/Pid.Sus-TPK/2024/PN Smg. The court found him guilty of misappropriating IDR 393 million in village funds intended for public welfare programs. As a result, he was sentenced to four years of imprisonment and fined IDR 200 million. Furthermore, the court ordered the restitution of the misused funds, stipulating that failure to pay would result in the confiscation of assets or an additional custodial sentence.³⁴

This case exemplifies how the misuse of village funds is not merely an administrative deviation but a serious criminal offense that undermines public trust in local governance. The verdict also demonstrates the judiciary's commitment to enforcing accountability among village officials who exploit their authority for personal gain. However, it simultaneously reflects the systemic weaknesses in financial supervision at the village level, where oversight mechanisms often fail to detect misappropriation until after the damage is done. The imposition of imprisonment and financial penalties serves as both a punitive and a deterrent measure, reinforcing the principle that village funds must be managed transparently and exclusively for the community's benefit.³⁵

This phenomenon shows that the management of Village Funds still faces many challenges. Weak supervision, both from the central government and the community, is one of the main causes of rampant corruption at the village level. Many villages do not yet have an adequate financial management system, making them prone to irregularities. In addition, the lack of capacity and integrity of village officials in managing public funds is another factor that exacerbates the situation. In some cases, corruption also occurs due to pressure or intervention from external parties who want to gain personal benefits from the allocation of Village Funds.³⁶

To prevent the spread of corruption in Village Funds in Blora Regency, the key lies in effective law enforcement. Law enforcement itself must be understood as an effort to ensure that the law is strictly and consistently applied. In this process, serious attention must be paid to principles such as legal certainty, which ensures that every action has a clear legal basis, benefits that have a positive impact on society, and justice that guarantees that all parties are treated equally.

Eradicating corruption, especially that involving village funds, must be a top priority for the government. This effort should not be taken lightly, but must be carried out seriously and immediately, as it has a huge impact on social and economic stability.³⁷ In addition, eradicating corruption also serves as an important step in restoring public trust and improving the country's

³⁴ Cahyo Utomo, 'Kades Nglebur Terbukti Korupsi Dana Desa Divonis 4 Tahun Penjara', tersedia di <https://suaradesa.co/berita-utama/kades-nglebur-terbukti-korupsi-dana-desa-divonis-4-tahun-penjara/>.

³⁵ Srikusuma, M. Rohmidhi. *Rekonstruksi Regulasi Pemanfaatan Dana Desa Dalam Rangka Mencegah Tindak Pidana Korupsi Berbasis Nilai Keadilan*. *Disertasi*. Universitas Islam Sultan Agung, 2021.

³⁶ Hapsari, Airin, Kushandajani Kushandajani, And Dzunuwanus Ghulam Manar. "Upaya Peningkatan Kapasitas Perangkat Desa Dalam Rangka Meminimalisir Risiko Korupsi Pengelolaan Dana Desa Di Desa Duren Kecamatan Sumowono Kabupaten Semarang." *Journal Of Politic And Government Studies* 14.3 (2025): 171-186.

³⁷ Mustofa, Syahrul. *Kebijakan Dana Desa & Korupsi Dana Desa Dari Sabang Sampai Merauke*. Guepedia, 2020.

image in the eyes of the international community. This step will support the achievement of better economic growth, as the public will feel safer and more confident in participating in legitimate and productive economic activities.³⁸

One case that attracted attention was Decision Number 2/Pid.Sus-TPK/2024/PN Smg, which sentenced a village head in Blora Regency to four years in prison and a fine of Rp. 200,000,000.00 for misusing village funds. This case is interesting to study because it raises a normative debate as to whether the defendant's actions constitute a civil offense (debt) or a criminal act of corruption. The defendant's legal counsel argued that the use of these funds constituted a loan subject to civil law, while the prosecutor and judge asserted that village funds are state finances, and therefore their misuse constitutes a criminal act of corruption.

Furthermore, this verdict is also interesting in terms of punishment. The judge used Supreme Court Regulation (Perma) Number 1 of 2020 concerning Guidelines for Sentencing Corruption as a basis for consideration and categorized the state losses of Rp393 million as minor losses. This raises further questions as to whether the application of these guidelines is in line with the objectives of the law, namely to achieve justice, certainty, and benefit.

Furthermore, the panel of judges also assessed the subjective element (*mens rea*), namely the defendant's inner attitude or intention when committing the act. The defendant's malicious intent was proven by his statement to the village treasurer prior to the disbursement of funds, namely “*nek duite cair tak gowone, gawekno berita acara sekalian*” (if the money is disbursed, I will take it, make the official report). This statement confirms that from the outset, the defendant intended to take control of the village funds for his own personal gain, rather than for the benefit of the village. Thus, the defendant's *mens rea* was clearly proven because he consciously and deliberately abused his authority for personal gain.

The judges' consideration, which combined an analysis of the *actus reus* and *mens rea*, demonstrated a comprehensive approach in assessing criminal liability. The judge emphasized that a criminal act of corruption cannot be viewed solely in terms of its detrimental effects on state finances, but also in terms of the perpetrator's inner attitude of intent to abuse their authority. With the proof of both elements, the defendant is considered fully guilty in terms of both physical actions and mental awareness.³⁹

Academically, the judge's consideration is important because it demonstrates the application of classical criminal liability theory, namely the requirement for unity between unlawful acts (*actus reus*) and the mental fault of the perpetrator (*mens rea*). In the context of criminal acts of corruption, this analysis confirms that punishment is not only based on losses to the state, but

³⁸ Manihuruk, ‘Penegakan Hukum Tindak Pidana Korupsi Dana Desa Di Kabupaten Kampar’..

³⁹ Mallarangeng, Andi Bau, And Ismail Ali. "Pembuktian Unsur Niat Dikaitkan Dengan Unsur Mens Rea Dalam Tindak Pidana Korupsi." *Legal Journal Of Law* 2.2 (2023): 11-24.

also on the perpetrator's intent to misuse public funds. Thus, this ruling can be used as a reference that judges continue to pay attention to the basic principles of general criminal law in adjudicating special criminal cases such as corruption.

3.2 Consistency of the Judge's Considerations with Criminal Liability

The assessment of the judge's reasoning in Decision Number 2/Pid.Sus-TPK/2024/PN Smg demonstrates that the elements of criminal liability were examined with a generally consistent doctrinal structure, although certain aspects require closer scrutiny. First, regarding the proof of *actus reus*, the judge consistently relied on documentary evidence, audit findings, and witness testimonies to establish the defendant's unlawful acts. The judgment explicitly noted that the defendant "authorized withdrawals and expenditures that were not supported by lawful documentation," and that the discrepancies "directly caused quantifiable state losses." This indicates alignment with the requirement that *actus reus* must show a clear act of abuse of authority resulting in harm. However, the decision could have provided a more explicit articulation of the causal chain between each unlawful action and the specific financial losses, as some reasoning remains embedded in descriptive narration rather than analytical linkage.⁴⁰

Second, with respect to the proof of *mens rea*, the judge identified several indicators of intentional wrongdoing, including the defendant's awareness of procedural obligations, repeated falsification of accountability reports, and instructions given to subordinates to certify documents known to be inaccurate. These findings reflect a coherent application of the doctrinal principle that intent may be inferred from patterns of behaviour and the defendant's conscious disregard for legal duties. Nevertheless, the judgment would benefit from explicitly distinguishing between deliberate intent (*opzet*) and potential negligence, as Moeljatno's theory requires a clear conceptual separation between intentional moral blameworthiness and mere carelessness. Although the judge implicitly adopted this distinction, the absence of explicit reasoning somewhat weakens the theoretical rigor of the *mens rea* analysis.⁴¹

Third, the examination of the defendant's capacity for criminal responsibility (*toerekeningsvatbaarheid*) is only briefly addressed. The judgment states that the defendant was "capable of standing trial and accountable for his actions," but offers no further analysis regarding mental capacity, voluntariness, or external pressures that might affect imputability. While the facts of the case do not suggest any impediment to responsibility, a more explicit statement evaluating the defendant's mental and psychological capacity would strengthen the completeness of the reasoning, particularly since criminal liability doctrine requires that conduct

⁴⁰ Syamsu, M. Ainul, and M. H. Sh. *penjatuhan Pidana & Dua prinsip dasar hukum pidana*. Prenada Media, 2018.

⁴¹ Hartanto, Hartanto, and Juan Sebastian Kusumo Putro. "The Legal Consideration of Judges in the Crime of Village Fund Corruption: A Case Study of Decision No. 32/Pid. Sus-Tpk/2021/Pn. Pal." *Jurnal Jurisprudence* (2022): 158-165. <https://doi.org/10.23917/jurisprudence.v12i1.1526>.

and intent must originate from a fully accountable actor.⁴²

Fourth, the judgment concludes that no grounds for justification or excuse applied, noting that the defendant acted “without lawful authority, necessity, or coercion.” This conclusion is doctrinally sound, but the reasoning remains cursory. A more detailed examination, for instance, whether the defendant acted under superior orders, administrative confusion, or mistaken belief, would provide greater analytical clarity. The absence of such discussion does not undermine the legal outcome, but it suggests that the judge’s reasoning could be more comprehensive in ruling out possible exonerating circumstances.⁴³

The judge’s considerations show substantial consistency with the structure of criminal liability required in corruption cases, particularly in aligning proven facts with statutory elements. However, the reasoning occasionally remains descriptive rather than evaluative, and several components, such as imputability and the explicit elimination of justificatory grounds, would benefit from a more rigorous articulation to fully satisfy the doctrinal framework. These observations indicate that while the judgment is substantively correct, its analytical precision can still be strengthened to reflect the depth expected in applying classical principles of criminal responsibility.

The fundamental principle underlying this theory is the classical adage “geen straf zonder schuld,” meaning “no punishment without fault.” This principle rejects the notion of an absolute criminal law system in which an individual may be punished solely for the consequences of their actions without regard to personal culpability. In Indonesian positive law, this principle has been internalized through various court decisions and scholarly writings. Sudarto (1986), for instance, emphasized that the geen straf zonder schuld principle serves as a safeguard for the fundamental rights of the accused, ensuring that they are not subjected to arbitrary state power. Judges are thus required to assess proportionately the relationship between the harm caused and the mental state of the offender. The application of this principle acts as a balance between legal certainty and moral justice, ensuring that the process of punishment retains its essential humanistic value.⁴⁴

Criminal liability also represents an individual’s moral capacity to comprehend the consequences of their actions. Moeljatno asserts that every criminal act must be accompanied by the perpetrator’s capacity for accountability (*toerekeningsvatbaarheid*), which encompasses psychological maturity, rational thinking, and legal awareness. Individuals who do not meet these criteria such as minors or those suffering from mental disorders, cannot be held criminally liable. This theory functions as a moral and rational filter within Indonesia’s criminal justice

⁴² Irawan, Surya. *Pertanggung Jawaban Pelaku Tindak Pidana Korupsi Dana Desa di Wilayah Hukum Kepolisian Daerah Kepulauan Riau Dalam Rangka Mewujudkan Keadilan*. Tesis. Universitas Islam Sultan Agung Semarang, 2024.

⁴³ Hakim, Lukman. *Asas-Asas Hukum Pidana Buku Ajar Bagi Mahasiswa*. Deepublish, 2020.

⁴⁴ Iskandar, Umar, et al. *Hukum Pidana*. PT. Sonpedia Publishing Indonesia, 2025.

system.⁴⁵

Moeljatno's theory of criminal responsibility distinguishes between a criminal act (*strafbaar feit*) and criminal liability. An act may fulfill the formal elements of a crime, yet the offender cannot be punished if fault (*mens rea*) is absent. This distinction is essential to prevent the miscarriage of justice by ensuring that sanctions are not imposed on individuals who are morally or legally blameless. For instance, a person acting under duress or in self-defense cannot be held criminally accountable. The element of fault thus becomes the decisive factor in the imposition of punishment.⁴⁶

In judicial practice, Moeljatno's theory operates as a vital analytical framework that guides judges in evaluating the moral and legal dimensions of criminal liability. Judges must meticulously determine whether the defendant truly possessed awareness, rational capacity, and *dolus malus*, a deliberate intent to commit wrongdoing. The evidentiary process thus extends beyond the material consequences of the act to encompass an inquiry into motive, conscience, and situational context. Through this moral legal synthesis, judges are compelled to seek substantive justice rather than procedural formality. Consequently, Moeljatno's doctrine bridges normative ideals with judicial pragmatism, ensuring that punishment reflects both culpability and ethical fairness.⁴⁷

When viewed from Decision Number 2/Pid.Sus-TPK/2024/PN Smg, the application of Moeljatno's theory is clearly evident in the judge's considerations. The judge first ensured that there were elements of unlawful acts (*actus reus*) in the form of misuse of village funds. These actions were proven to have caused significant losses to the state. After the *actus reus* was proven, the judge then examined the *mens rea* or intent of the defendant. This process shows that the judge did not rush to impose a sentence without ensuring that there was a clear intent. In the verdict, the judge found that the defendant consciously and deliberately used village funds for personal gain. Evidence in the form of financial documents and testimony from village officials reinforced the defendant's malicious intent (*opzet*). The judge also ruled that the reasons put forward by the defendant, such as administrative errors, were unacceptable because they were repeated and planned. The element of intent in the crime of corruption was proven beyond a reasonable doubt. This is in line with Moeljatno's principle that fault is the basis of criminal liability.

In addition to malicious intent, the judge also assessed the defendant's mental state and ability to be held responsible. No mental disorder or extraordinary pressure that could negate his guilt was

⁴⁵ Setiawan, Andri, And Wiwin Yulianingsih. "Pertanggungjawaban Pidana Bagi Justice Collaborator Dalam Tindak Pidana Korupsi." *Amnesti: Jurnal Hukum* 5.2 (2023): 271-288. <https://doi.org/10.37729/amnesti.v5i2.3241>.

⁴⁶ Diah Gustiniati Maulani, 'Analisis Pertanggungjawaban Pidana Dan Dasar Pemidanaan Terhadap Tindak Pidana Penodaan Agama Di Indonesia', *Jurnal Ilmu Hukum*, 7.1 (2013), Pp. 1–12. <https://doi.org/10.25041/fiatjustisia.v7no1.362>.

⁴⁷ Candra, Septa. "Pembaharuan Hukum Pidana; Konsep Pertanggungjawaban Pidana Dalam Hukum Pidana Nasional Yang Akan Datang." *Jurnal Cita Hukum* 1.1 (2013): 95895. <https://doi.org/10.15408/jch.v1i1.2979>.

found. As the village head, the defendant was deemed to have the full capacity to understand his duties, responsibilities, and the consequences of his actions.⁴⁸ This position actually aggravated his criminal liability because he had public authority. Therefore, the judge emphasized that the defendant fulfilled the element of legal responsibility.⁴⁹ In his consideration, the judge also rejected all excuses and justifications submitted by the defendant. There was no evidence that the act was committed due to an emergency, self-defense, or a valid official order. All arguments that could have eliminated criminal liability were deemed irrelevant. This rejection demonstrates the judge's consistency in systematically applying Moeljatno's theory. The judge ensured that liability would only be eliminated if there were strong legal grounds.

The application of Moeljatno's theory in this judicial decision demonstrates a clear and systematic analysis of the elements of fault and the defendant's capacity for accountability. The judge objectively distinguishes between the prohibited act and the defendant's mental state, ensuring that the assessment remains grounded in legal reasoning rather than emotional or political bias. This approach reflects a commitment to judicial impartiality and the pursuit of substantive justice rather than mere formal compliance. By emphasizing proportionality between culpability and punishment, the court aligns its reasoning with Moeljatno's conception of justice, which seeks equilibrium between the moral blameworthiness of the offender and the severity of the sanction imposed. Such proportional application of punishment reinforces the idea that justice must be rational, fair, and morally grounded.⁵⁰

Furthermore, the judge recognizes that the defendant's misconduct involved a breach of the legal duty to manage public funds transparently and accountably. In the context of public office, any misuse of state resources constitutes not only a legal violation but also an ethical betrayal of public trust. The judgment acknowledges that corruption undermines both the rule of law and the moral foundation of governance, leading to broader social harm. This understanding reflects an interpretation of "fault" that extends beyond mere legal wrongdoing to encompass ethical and social accountability. The reasoning adopted by the court demonstrates a holistic comprehension of criminal liability, where punishment serves as a response to both the legal infraction and the moral injury inflicted upon the community.⁵¹

In corruption cases of this nature, criminal responsibility assumes a crucial role in preserving the integrity of village governance and public administration as a whole. Failure to hold perpetrators

⁴⁸ Sudarmanto Kukul, Arifin Zaenal, and Tatara Tirsa, "Tindak Pidana Korupsi Bidang Pertanahan Terhadap Program Pendaftaran Tanah Sistematis Lengkap (PTSL)," *Jurnal USM Law Review* 6, no. 1 (2023): 310–19, <https://doi.org/http://dx.doi.org/10.26623/julr.v6i1.6400>.

⁴⁹ Mustofa, Mustofa. Efektivitas Sanksi Pidana Denda Dan Uang Pengganti Dalam Tindak Pidana Korupsi Perspektif Keadilan Pancasila (Studi Kasus Putusan Nomor: 32/Pid. Sus-Tpk/2023/Pn Sby). *Tesis*. Universitas Islam Sultan Agung Semarang, 2024.

⁵⁰ Zamasi, Hiburan. Analisis Hukum Tentang Penerapan Putusan Bebas Terhadap Terdakwa Dalam Kasus Perkara Pidana Memalsukan Surat (Studi Kasus Perkara Nomor 157/Pid. B/2021/Pn. Gst). *Tesis*. Universitas Islam Sumatera Utara, 2024.

⁵¹ Arifin, Muhamad Zainul. *Tindak pidana korupsi kerugian ekonomi dan keuangan negara (Perspektif hukum dan praktik)*. PT Publica Indonesia Utama, 2024.

accountable would set a dangerous precedent, eroding public confidence in the justice system and weakening the deterrent effect of anti-corruption laws. The judge, therefore, underscores the necessity of imposing a proportionate sentence that not only deters future misconduct but also reinforces moral awareness among public officials. Moeljatno's theoretical framework supports this judicial approach by positioning culpability as the central measure of just punishment. Accordingly, the imposed sanction functions not merely as retribution, but as a moral instrument aimed at restoring ethical balance, encouraging repentance, and promoting the reformation of social conduct in accordance with the principles of justice and integrity.⁵²

In addition, the judge also considered the aspect of legal utility in imposing punishment. The punishment imposed on the defendant is expected to serve as a lesson for other village officials to be more careful in managing state finances. By upholding the principle of "*geen straf zonder schuld*" (no punishment without guilt), the judge emphasized that the law not only punishes but also educates. This demonstrates the application of Moeljatno's humanistic theory, which balances justice, certainty, and benefit. The justice achieved is not merely repressive, but also preventive. In the enforcement of criminal law in Indonesia, the application of Moeljatno's theory helps judges to objectively assess the relationship between the elements of a crime and the offender's guilt. This is important considering that many corruption cases often argue administrative negligence. However, through this approach, judges can distinguish between actions committed with malicious intent and those that are merely negligent. This distinction provides legal certainty and proportional justice. This theory remains relevant for application in modern corruption cases.

The court's decision vividly illustrates how the judge employed Moeljatno's theory of criminal responsibility as an analytical framework to prevent judicial error in the process of sentencing. Rather than merely applying the law in a mechanical or positivistic manner, the judge conducted a thorough examination of three essential components of criminal responsibility: *actus reus* (the prohibited act), *mens rea* (the guilty mind), and the offender's capacity for accountability (*toerekeningsvatbaarheid*). By ensuring that all these elements were comprehensively established, the court safeguarded the legitimacy of its judgment both from a juridical and moral standpoint. Such an approach reflects a commitment to the fundamental doctrine that punishment should only be imposed upon those who are truly culpable, those who not only commit a wrongful act but also possess the mental awareness and freedom of will to understand the wrongfulness of their conduct.⁵³

This approach echoes the classical legal principle encapsulated in the maxim "*geen straf zonder*

⁵² Alhakim, Abdurrakhman, and Eko Soponyono. "Kebijakan Pertanggungjawaban Pidana Korporasi Terhadap Pemberantasan Tindak Pidana Korupsi." *Jurnal Pembangunan Hukum Indonesia* 1.3 (2019): 322-336. <https://doi.org/10.14710/jphi.v1i3.322-336>.

⁵³ Arifin, Muhamad Zainul. *Tindak pidana korupsi kerugian ekonomi dan keuangan negara (Perspektif hukum dan praktik)*. PT Publica Indonesia Utama, 2024.

schuld", no punishment without fault, which lies at the core of Moeljatno's philosophical conception of justice. In his view, criminal responsibility cannot arise solely from the occurrence of a harmful act; rather, it requires the existence of a blameworthy mental state that demonstrates the perpetrator's capacity to choose between right and wrong. The court's reliance on this principle demonstrates a profound understanding of criminal law as a moral institution rather than a mere instrument of state authority. By distinguishing between an act that violates the law and an act that is morally imputable, the judge preserved the essential balance between legal certainty and moral justice. In doing so, the decision reinforces the notion that law must serve as a vehicle for justice, not as a rigid system detached from human conscience and ethical consideration.

An examination of the judge's reasoning in Decision Number 2/Pid.Sus-TPK/2024/PN Smg reveals a generally coherent structure in assessing the defendant's criminal liability, although certain aspects merit deeper evaluation. First, in proving the *actus reus*, the judge consistently relied on documentary evidence, audit findings, and witness testimony to confirm that the defendant authorized irregular withdrawals, manipulated accountability reports, and redirected village funds to unauthorized purposes. The decision explicitly states that these acts "resulted in state financial losses amounting to Rp 393,000,000," indicating that the judge successfully linked the defendant's physical conduct to measurable harm. However, the reasoning could be strengthened by more explicitly detailing *how each unlawful act causally contributed* to the total loss, rather than embedding the causal chain within narrative descriptions.⁵⁴

Second, with respect to *mens rea*, the judge inferred deliberate intent from the defendant's repeated falsification of financial documents, his knowledge of procedural requirements, and the systematic nature of the diversions. These indicators align with the doctrinal requirements for intent (*opzet*) and show that the judge distinguished intentional wrongdoing from negligence. While the court's reasoning implicitly applied Moeljatno's conception of moral blameworthiness, a clearer articulation of the distinction between intentional abuse of authority and mere administrative error would have improved the analytical rigor of the decision.

Third, the judgment briefly affirms the defendant's capacity for accountability (*toerekeningsvatbaarheid*), noting that the defendant was fully capable of standing trial and responsible for his actions. Although no evidence suggested diminished capacity, the reasoning would be more complete had the court explicitly evaluated whether any situational pressures or external factors might have influenced voluntariness. Its omission does not undermine the correctness of the verdict but leaves a minor gap in doctrinal completeness.

Fourth, the court concluded that no grounds for justification or excuse applied, affirming that the

⁵⁴ Meizar, Muhammad Daffa. "Pertanggung Jawaban Pidana Terhadap Pelaku Penerima Suap Dalam Tindak Pidana Korupsi (Putusan Nomor 10/Pid. Sus-Tpk/2021/PT. DKI Dan Nomor 14/Pid. Sus-Tpk/2021/PT. DKI)", *Skripsi*, Universitas Sriwijaya (2022).

defendant acted without legal authority, necessity, coercion, or good-faith error. This finding is sound, but the decision would benefit from more explicitly ruling out potential exonerating circumstances, particularly claims of administrative confusion or reliance on subordinates, which often arise in village governance cases.⁵⁵

A central part of the judge's reasoning lies in the application of Perma No. 1 of 2020 on Guidelines for Corruption Sentencing. The Rp 393 million loss in this case falls within Perma's "moderate loss" category, which typically corresponds to mid-range sentencing parameters. The judge adhered to this classification and imposed a punishment consistent with the sentencing range prescribed for moderate financial losses. This demonstrates formal consistency with Perma's structure. However, whether the resulting punishment is *materially proportional* requires further consideration. Given the intentional and systematic nature of the misconduct, one may argue that a stricter assessment of the aggravating factors, especially the defendant's abuse of public trust, could justify a heavier sentence than the baseline suggested by the Perma.

Critically, Perma 1/2020's emphasis on nominal financial loss raises questions of doctrinal coherence with Moeljatno's theory, which stresses that criminal liability must reflect the unity between unlawful conduct and the offender's moral fault. A sentencing framework heavily weighted toward monetary loss risks undervaluing the offender's culpable intent and the normative harm caused to public governance. In this case, although the court correctly followed the Perma, the guidelines themselves may encourage a mechanistic approach to sentencing that prioritizes financial quantification over moral blameworthiness. This creates an analytical tension, while the judge's application of the Perma is doctrinally correct, the guideline's structure does not fully accommodate Moeljatno's emphasis on moral culpability as the core determinant of criminal responsibility.

Furthermore, the Perma's focus on financial thresholds may inadvertently weaken the deterrent effect of corruption sentencing, particularly in village fund cases where misappropriation causes profound societal harm disproportionate to the nominal amount. By centering punishment on loss categories, the Perma risks minimizing other legally relevant harms, such as the community's loss of essential services, the breakdown of public trust, and the moral injury inflicted on public administration. Thus, while the judge acted consistently with the Perma's requirements, a more critical assessment reveals that reliance on the Perma alone may not fully reflect the gravity of misconduct under classical Indonesian criminal law theory.

4. CONCLUSION

This study concludes that the judicial reasoning in Decision Number 2/Pid.Sus-TPK/2024/PN Smg demonstrates a largely coherent application of *actus reus* and *mens rea* in establishing

⁵⁵ Widana, Ni Luh Gusti Juliet Putri. "Pertanggung Jawaban Pidana terhadap Kepala Sekolah Pelaku Tindak Pidana Korupsi Dana Bantuan Operasional Sekolah (Studi Kasus Putusan Nomor 45/PID. SUS-TPK/2021/PN. PLG)." *The Officium Nobile Journal* 1.2 (2024): 23-39. <https://doi.org/10.70656/tonji.v1i2.266>.

criminal liability for village fund corruption, as evidenced by the clear identification of unlawful conduct, causal linkage to state financial losses, and deliberate intent manifested through systematic abuse of authority. The analysis confirms that the court's approach substantially aligns with Moeljatno's classical theory of criminal responsibility, which emphasizes the inseparable unity between outward unlawful acts and inward moral culpability, although the reasoning would benefit from a more explicit articulation of imputability and the exclusion of justificatory or excusatory grounds to enhance doctrinal rigor. While the application of Supreme Court Regulation Number 1 of 2020 on corruption sentencing guidelines was formally correct, its predominant focus on nominal financial loss reveals a normative tension with classical criminal law theory, which prioritizes moral blameworthiness and abuse of public trust as core determinants of just punishment. The novelty of this research lies in its integrated doctrinal assessment that simultaneously examines *actus reus*, *mens rea*, causality, and sentencing consistency within a single analytical framework. Accordingly, this study recommends strengthening judicial reasoning in corruption cases by explicitly balancing financial harm with moral culpability, thereby ensuring that sentencing not only complies with formal guidelines but also reflects substantive justice and reinforces the integrity of village governance.

REFERENCES

- Akbar, Aksan, And Faisal Herisetiawan Jafar. "Penerapan Restorative Justice Dalam Perkara Korupsi Sebagai Wujud Peradilan Sederhana, Cepat, Dan Biaya Ringan." *Jurnal Ius Constituendum* 8.2 (2023): 239-258. <https://doi.org/10.26623/jic.v8i2.6822>.
- Alhakim, Abdurrahman, and Eko Soponyono. "Kebijakan Pertanggungjawaban Pidana Korporasi Terhadap Pemberantasan Tindak Pidana Korupsi." *Jurnal Pembangunan Hukum Indonesia* 1.3 (2019): 322-336. <https://doi.org/10.14710/jphi.v1i3.322-336>.
- Amin, Muh. Nurisrahmat. Tindak Pidana Korupsi Dana Desa di Bategulung Kec. Bontonompo Kab. Gowa (Putusan PN Makassar No. 76/Pid.Sus-TPK/2019/PN.Mks), *Skripsi*, UIN Alauddin Makassar, 2020.
- Andin Sofyanoor, 'Peran Hukum Administrasi Negara Dalam Pemberantasan Korupsi Di Indonesia', *Sibatik Journal: Jurnal Ilmiah Bidang Sosial, Ekonomi, Budaya, Teknologi, Dan Pendidikan*, 1.2 (2022), Pp. 21–30. <https://doi.org/10.54443/sibatik.v1i2.9>.
- Arifin, Muhamad Zainul. *Tindak pidana korupsi kerugian ekonomi dan keuangan negara (Perspektif hukum dan praktik)*. PT Publica Indonesia Utama, 2024.
- Balya, Humam, Muh Zidni Syukran, and Abrar Abrar. "Peran Mens Rea Dalam Sistem Hukum: Analisis Hubungan Dengan Prinsip Etika Dan Keadilan." *As-Salam: Jurnal Studi Hukum Islam & Pendidikan* 14.1 (2025): 99-107. <https://doi.org/10.51226/assalam.v14i1.713>.
- Cahyo Utomo, 'Kades Nglebur Terbukti Korupsi Dana Desa Divonis 4 Tahun Penjara', tersedia di <https://suaradesa.co/Berita-Utama/Kades-Nglebur-Terbukti-Korupsi-Dana-Desa-Divonis-4-Tahun-Penjara/>.
- Candra, Septa. "Pembaharuan Hukum Pidana; Konsep Pertanggungjawaban Pidana Dalam Hukum Pidana Nasional Yang Akan Datang." *Jurnal Cita Hukum* 1.1 (2013): 95895. <https://doi.org/10.15408/jch.v1i1.2979>.

- Chaerudin, Muhammad Alvian Yudistira Chandra, Ali Maskur, And Arina Hukmu Adila. "Prinsip Keadilan Prosedural Sebagai Landasan Pertimbangan Hakim Dalam Kasus Pencurian Ayam." *Jurnal USM Law Review* 8.1 (2025): 509-529. <https://doi.org/10.26623/julr.v8i1.11770>.
- Diah Gustiniati Maulani, 'Analisis Pertanggungjawaban Pidana Dan Dasar Pidanaan Terhadap Tindak Pidana Penodaan Agama Di Indonesia', *Jurnal Ilmu Hukum*, 7.1 (2013), Pp. 1–12. <https://doi.org/10.25041/fiatjustisia.v7no1.362>.
- Fathimathuz Zachra And Others, 'Menggali Akar Masalah Korupsi Di Indonesia: Analisis Terhadap Faktor-Faktor Pendorong Dan Solusi Pemberantasannya', *Jerumi: Journal Of Education Religion Humanities And Multidisciplinary*, 1.2 (2023), Pp. 548–53. <https://doi.org/10.57235/jerumi.v1i2.1428>.
- Febrina, Rury, et al. *Pemerintahan Desa: Tinjauan Tata Kelola*. Mega Press Nusantara, 2025.
- Fellyanus Habaora And Others, 'Strategi Pencegahan Dan Pemberantasan Korupsi Di Pemerintah Kota Kupang, Provinsi Nusa Tenggara Timur, Indonesia', *Aspirasi: Jurnal Masalah-Masalah Sosial*, 11.2 (2020), Pp. 229–42. <https://doi.org/10.46807/aspirasi.v11i2.1556>.
- Fitriawan, Moch Febry. "Tugas Kepala Desa Dalam Penyelenggaraan Pemerintahan Untuk Mewujudkan Kesejahteraan Masyarakat Perspektif Politik Islam (Studi Di Desa Pakis Kecamatan Panti Kabupaten Jember)", *Skripsi*, UIN Kiai Haji Achmad Siddiq Jember, (2023).
- Gusman Arsyad. *Pendidikan Antikorupsi (Melawan Korupsi Demi Negeri)*. Mega Press Nusantara, 2024.
- Hakim, Lukman. *Asas-Asas Hukum Pidana Buku Ajar Bagi Mahasiswa*. Deepublish, 2020.
- Hapsari, Airin, Kushandajani Kushandajani, And Dzunuwanus Ghulam Manar. "Upaya Peningkatan Kapasitas Perangkat Desa Dalam Rangka Meminimalisir Risiko Korupsi Pengelolaan Dana Desa Di Desa Duren Kecamatan Sumowono Kabupaten Semarang." *Journal Of Politic And Government Studies* 14.3 (2025): 171-186.
- Hartanto, Hartanto, and Juan Sebastian Kusumo Putro. "The Legal Consideration of Judges in the Crime of Village Fund Corruption: A Case Study of Decision No. 32/Pid. Sus-Tpk/2021/Pn. Pal." *Jurnal Jurisprudence* (2022): 158-165. <https://doi.org/10.23917/jurisprudence.v12i1.1526>.
- Icw, Monitoring Peradilan. "Laporan Hasil Pemantauan Tren Penindakan Korupsi Tahun 2022." (2023).
- Irawan, Surya. *Pertanggung Jawaban Pelaku Tindak Pidana Korupsi Dana Desa di Wilayah Hukum Kepolisian Daerah Kepulauan Riau Dalam Rangka Mewujudkan Keadilan*. Tesis. Universitas Islam Sultan Agung Semarang, 2024.
- Iskandar, Umar, et al. *Hukum Pidana*. PT. Sonpedia Publishing Indonesia, 2025.
- Juandra, Juandra, Mohd Din, And Darmawan Darmawan. "Kewenangan Hakim Menjatuhkan Pidana Uang Pengganti Dalam Perkara Korupsi Yang Tidak Didakwakan Pasal 18 Uu Tipikor." *Jurnal Ius Constituendum* 6.2 (2021): 442-460. <https://doi.org/10.26623/jic.v6i2.4235>.
- Mallarangeng, Andi Bau, And Ismail Ali. "Pembuktian Unsur Niat Dikaitkan Dengan Unsur Mens Rea Dalam Tindak Pidana Korupsi." *Legal Journal Of Law* 2.2 (2023): 11-24.

- Meizar, Muhammad Daffa. "Pertanggung Jawaban Pidana Terhadap Pelaku Penerima Suap Dalam Tindak Pidana Korupsi (Putusan Nomor 10/Pid. Sus-Tpk/2021/PT. DKI Dan Nomor 14/Pid. Sus-Tpk/2021/PT. DKI)", *Skripsi*, Universitas Sriwijaya (2022).
- Moh Thamsir, Mukhtar Latif, And Pauzi Muhammad, 'Islamic Criminal Law Reform In Corruption Cases: Maqasid Al-Shariah Perspective', *Jurnal Ius Constituendum*, 10.1 (2025), Pp. 16–27, <https://doi.org/10.26623/jic.v10i1.10932>.
- Mustofa, Mustofa. Efektivitas Sanksi Pidana Denda Dan Uang Pengganti Dalam Tindak Pidana Korupsi Perspektif Keadilan Pancasila (Studi Kasus Putusan Nomor: 32/Pid. Sus-Tpk/2023/Pn Sby). *Tesis*. Universitas Islam Sultan Agung Semarang, 2024.
- Mustofa, Syahrul. *Kebijakan Dana Desa & Korupsi Dana Desa Dari Sabang Sampai Merauke*. Guepedia, 2020.
- Njoto, David Lind Budijanto. "Rekonstruksi asas actus non facit reum nisi mens rea dalam tindak pidana." *JIIP-Jurnal Ilmiah Ilmu Pendidikan* 7.3 (2024): 3344-3355. <https://doi.org/10.54371/jiip.v7i3.3735>.
- Novryan, Rama Adhi, and Anwar Ilmar. "Kuasa Kepala Desa Atas Dana Desa di Desa Sodong Kabupaten Pandeglang." *Ganaya: Jurnal Ilmu Sosial dan Humaniora* 7.1 (2024): 335-348. <https://doi.org/10.37329/ganaya.v7i1.3705>.
- Nurlaily, Hasrina, And Rusmilawati Windari. "Re-Formulasi Ketentuan Korupsi Sektor Swasta Komparatif Indonesia Dengan New Zealand." *Jurnal Ius Constituendum* 7.1 (2022): 131-142. <https://doi.org/10.26623/jic.v7i1.3224>.
- Oktavia, Noni. Pengaruh Akuntabilitas Dan Transparansi Dana Desa Terhadap Kepercayaan Masyarakat Di Desa Talang Kebun Kecamatan Lubuk Sandi Kabupaten Seluma. *Skripsi*. IAIN Bengkulu, 2020.
- Pratama, Angga, Elwi Danil, and Azmi Fendri. "Analisis Pertimbangan Hakim Mengenai Unsur Melawan Hukum dalam Pasal 2 Ayat (1) Undang-Undang Nomor 31 Tahun 1999 jo. Undang-Undang Nomor 20 Tahun 2001 tentang Pemberantasan Tindak Pidana Korupsi." *UNES Law Review* 6.1 (2023): 1659-1668. <https://doi.org/10.31933/unesrev.v6i1.964>.
- Pratama, Mochamad Ramdhan, And Mas Putra Zenno Januarsyah. "Upaya Non-Penal Dalam Pemberantasan Tindak Pidana Korupsi." *Jurnal Ius Constituendum* 5.2 (2020): 235-255. <https://doi.org/10.26623/jic.v5i2.2195>.
- Prihatmanto, Hepnu Nur, et al. "Recognising and detecting patterns of village corruption in Indonesia." *Integritas: Jurnal Antikorupsi* 8.2 (2022): 205-220. <https://doi.org/10.32697/integritas.v8i2.940>.
- Rahim, Muh Ibnu Fajar, Et Al. *Double Responsibility Theory (Teori Pertanggungjawaban Pidana Terhadap Korporasi Dan Pengurus)*. Guepedia, 2023.
- Retnani, Diyah Satya, et al. "Etika dan Hukum Kepemimpinan Desa: Studi Tentang Kepala Desa Berintegritas dalam Pengelolaan Keuangan." *Hukum dan Politik dalam Berbagai Perspektif* 3 (2024). <https://doi.org/10.15294/hp.v3i1.262>.
- Rezki Oktoberi And Kasmanto Rinaldi, 'Korupsi Dana Desa Dalam Proyek Pembangunan Parit Oleh Oknum Pejabat Desa ; Suatu Tinjauan Kriminologi', *Journal Equitable*, 8.1 (2023), Pp. 144–58. <https://doi.org/10.37859/jeq.v8i1.4578>.

- Rohaya, Siti. "Tinjauan Yuridis Terhadap Tindak Pidana Korupsi Dana Desa: Studi Kasus Putusan (Nomor 59/Pid. Sus-Tpk/2019/Pn Mdn)." *Albayan Journal of Islam and Muslim Societies* 1.02 (2024).
- Setiawan, Andri, And Wiwin Yulianingsih. "Pertanggungjawaban Pidana Bagi Justice Collaborator Dalam Tindak Pidana Korupsi." *Amnesti: Jurnal Hukum* 5.2 (2023): 271-288. <https://doi.org/10.37729/amnesti.v5i2.3241>.
- Sholichat, Tsania Miratush, Ali Maskur, And Ayu Monica Putri. "Perbandingan Pengaturan Pidana Mati Perspektif Hak Asasi Manusia Dan Prinsip Qishash." *Jurnal El-Qanuniy: Jurnal Ilmu-Ilmu Kesyariahan Dan Pranata Sosial* 9.2 (2023): 294-311. <https://doi.org/10.24952/el-qanuniy.v9i2.9618>.
- Srikusuma, M. Rohmidhi. Rekonstruksi Regulasi Pemanfaatan Dana Desa Dalam Rangka Mencegah Tindak Pidana Korupsi Berbasis Nilai Keadilan. *Disertasi*. Universitas Islam Sultan Agung, 2021.
- Sudarmanto, Kukuh, Arifin Zaenal, and Tatara Tirsia. "Tindak Pidana Korupsi Bidang Pertanahan Terhadap Program Pendaftaran Tanah Sistematis Lengkap (PTSL)." *Jurnal USM Law Review* 6, no. 1 (2023): 310-19. <https://doi.org/http://dx.doi.org/10.26623/julr.v6i1.6400>.
- Syamsu, M. Ainul. *penjatuhan Pidana & Dua prinsip dasar hukum pidana*. Prenada Media, 2018.
- Syamsu, Muhammad Ainul. *Pergeseran Turut Serta Melakukan Dalam Ajaran Penyertaan: Telaah Kritis Berdasarkan Teori Pemisahan Tindak Pidana Dan Pertanggungjawaban Pidana*. Kencana, 2015.
- Tohawi, Agus. "Analisis Peran Badan Permusyawaratan Desa dalam Sistem Pemerintahan Desa di Indonesia." *Islamic Law: Jurnal Siyasah* 10.1 (2025): 92-120. <https://doi.org/10.53429/iljs.v10i1.1445>.
- Tri Novitasari Manihuruk, 'Penegakan Hukum Tindak Pidana Korupsi Dana Desa Di Kabupaten Kampar', *Jurnal Gagasan Hukum*, 1.01 (2019), Pp. 88-108. <https://doi.org/10.31849/jgh.v1i01.2895>.
- Waluyo, Bambang. *Pemberantasan Tindak Pidana Korupsi: Strategi Dan Optimalisasi*. Sinar Grafika, 2022.
- Widana, Ni Luh Gusti Juliet Putri. "Pertanggung Jawaban Pidana terhadap Kepala Sekolah Pelaku Tindak Pidana Korupsi Dana Bantuan Operasional Sekolah (Studi Kasus Putusan Nomor 45/PID. SUS-TPK/2021/PN. PLG.)." *The Officium Nobile Journal* 1.2 (2024): 23-39. <https://doi.org/10.70656/tonji.v1i2.266>.
- Widorini, Raden Roro Theresia Tri. *Pergeseran Makna Menyalahgunakan Kewenangan Dalam Tipikor-Damera Press*. Damera Press, 2023.
- Yumrotun, Yumrotun. Tinjauan Yuridis Pemidanaan Dalam Tindak Pidana Korupsi Dana Desa Berbasis Nilai Keadilan (Putusan PN Semarang Nomor 7/Pid. Sus-TPK/2024/PN Smg). *Tesis*. Universitas Islam Sultan Agung Semarang, 2024.
- Yustika, Mayang, Marwan Mas, and Siti Zubaidah. "Analisis Putusan Perkara Pidana No/52/Pid. Sus-Tpk/2019/Pn. Mks Tentang Tindak Pidana Korupsi", *Clavia* 19.3 (2021): 305-313. <https://doi.org/10.56326/clavia.v19i3.1281>.
- Zahra Syafitri Atmadja, Keysa Najmi Salma Herdani, And Gunawan Santoso, 'Analisis Hukum Atas Implementasi Uud Negara Republik Indonesia Dalam Penanganan Kasus Korupsi Di

Indonesia', *Jurnal Pendidikan Transformatif (Jupetra)*, 1.3 (2022), Pp. 127–36.
<https://doi.org/10.9000/jpt.v1i3.426>.

Zamasi, Hiburan. Analisis Hukum Tentang Penerapan Putusan Bebas Terhadap Terdakwa Dalam Kasus Perkara Pidana Memalsukan Surat (Studi Kasus Perkara Nomor 157/Pid. B/2021/Pn. Gst). *Tesis*. Universitas Islam Sumatera Utara, 2024.