

Reconstructing Criminal Law To Distinguish Administrative Errors From Village Fund Corruption

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ABSTRACT

This study examines the reconstruction of Indonesian criminal law governing Village Fund management to establish clear legal boundaries between administrative misconduct and corruption offences. Using normative legal research with statutory, conceptual, and case approaches, the study analyses the Village Law, Government Administration Law, Anti-Corruption Law, and relevant Supreme Court decisions. The research proposes an integrated Administrative–Criminal Boundary Model requiring administrative screening, assessment of mens rea, abuse of authority, unlawful benefit, and actual state financial loss before criminal prosecution. The model strengthens legal certainty, prevents over-criminalization of village officials acting in good faith, and improves proportional anti-corruption enforcement.

Keywords: Fiduciary Guarantee, Transfer of Fiduciary Collateral, Legal Protection, Legal Certainty.

1. INTRODUCTION

National development is fundamentally aimed at achieving equitable and sustainable public welfare through an effective, democratic, and service-oriented system of governance. Within this framework, villages constitute strategic governmental entities, serving as the front line in public administration, rural development, community empowerment, and the delivery of public services. The constitutional recognition of villages is enshrined in Article 18B paragraph (2) of the 1945 Constitution of the Republic of Indonesia, which acknowledges and respects customary law communities and their traditional rights insofar as they remain consistent with societal development and the principles of the Unitary State of the Republic of Indonesia. This constitutional mandate is further implemented through Law Number 6 of 2014 on Villages, as amended by Law Number 3 of 2024, which recognizes villages as both subjects of development and autonomous governmental entities authorized to regulate and administer local affairs based on their original rights and village-scale local authority. (HR, 2022).

The expansion of village authority has consequently increased the legal responsibility of village governments in administering governance and managing village finances independently. To support these responsibilities, the central government allocates Village Funds (Dana Desa) financed through the State Budget (APBN). Village Funds are no longer viewed merely as fiscal transfers but as strategic policy instruments designed to accelerate rural development, reduce



regional disparities, strengthen village autonomy, and improve community welfare. Accordingly, the management of Village Funds extends beyond financial administration to embody the realization of the welfare state through fiscal decentralization at the village level. (Hadjon, 2021).

Since their initial allocation of IDR 20.76 trillion in 2015, Village Funds have increased steadily, reaching IDR 71 trillion in 2024. According to the Directorate General of Treasury of the Ministry of Finance, a cumulative total of IDR 609.9 trillion was distributed to more than 75,000 villages between 2015 and 2024. These funds have become one of the principal financing sources within Village Revenue and Expenditure Budgets (APBDes), supporting the development of basic infrastructure, public services, community economic empowerment, Village-Owned Enterprises (BUMDes), food security, poverty alleviation, and the reduction of extreme poverty. Consequently, Village Funds occupy a pivotal position in advancing village-based national development. (Rosalinda, Mei 2022).

However, the substantial financial resources entrusted to village governments have also heightened the risk of financial mismanagement and abuse. The management of Village Funds encompasses complex stages, including planning, budgeting, implementation, administration, reporting, and accountability. In practice, this complexity is often not matched by the administrative and financial management capacity of village officials. As a result, administrative errors and financial irregularities continue to occur. Data published by Indonesia Corruption Watch (ICW) consistently identify the village sector as one of the most corruption-prone sectors, with common violations including embezzlement, abuse of authority, budget mark-ups, fictitious accountability reports, irregular procurement practices, and various forms of administrative manipulation. (Meri Yarni, November 2019).

The increasing number of corruption cases involving Village Funds demonstrates that village financial governance continues to face serious law enforcement challenges. Nevertheless, these problems do not primarily stem from the absence of legal regulations. Indonesia has established an extensive legal framework governing Village Fund management, including Law Number 17 of 2003 on State Finance, Law Number 1 of 2004 on the State Treasury, Law Number 6 of 2014 on Villages as amended by Law Number 3 of 2024, Law Number 30 of 2014 on Government Administration, Law Number 31 of 1999 as amended by Law Number 20 of 2001 on the Eradication of Corruption, Minister of Home Affairs Regulation Number 20 of 2018 on Village Financial Management, and Minister of Finance Regulation Number 145 of 2023 on Village Fund Management. Although these regulations are quantitatively comprehensive, they have not yet provided sufficient legal certainty in practice. (Makara, 2012).



The principal legal issue lies in the vagueness of the legal norms concerning the distinction between administrative misconduct and criminal corruption in the management of Village Funds. Existing legislation fails to establish clear normative parameters indicating when an administrative violation transforms into an abuse of authority that gives rise to criminal liability. While the Government Administration Law treats abuse of authority primarily as an issue of administrative law, the Anti-Corruption Law recognizes abuse of authority as one of the constituent elements of corruption offences. However, neither legal regime provides definitive criteria delineating the transition from administrative accountability to criminal responsibility. This normative ambiguity has created broad interpretative discretion in law enforcement. (Manihuruk, September 2021).

Such ambiguity produces significant legal consequences. In practice, numerous village officials have been subjected to criminal prosecution for conduct that essentially remains within the sphere of administrative law, including bookkeeping errors, delays in submitting accountability reports, procedural irregularities, or deficiencies in financial governance that are not necessarily accompanied by criminal intent (**mens rea**) or an intention to unlawfully enrich themselves or others. Conversely, certain acts of abuse of authority that substantively satisfy the elements of corruption are sometimes treated merely as administrative violations due to the absence of uniform legal standards. Consequently, inconsistent interpretations have emerged among internal government auditors, the Audit Board of Indonesia (BPK), law enforcement agencies, and the judiciary.

This situation reflects a broader disharmony between administrative law and criminal law. Administrative law generally regards abuse of authority as a defect in governmental action that should first be resolved through administrative mechanisms, whereas criminal law treats abuse of authority as a corruption offence when specific legal elements are fulfilled. The absence of a coherent relationship between these two legal regimes creates the potential for the criminalization of village officials acting in good faith while simultaneously reducing the effectiveness of anti-corruption efforts due to the lack of consistent normative standards. From the perspective of legal theory, these circumstances demonstrate the necessity of reconstructing the criminal law governing abuse of authority in Village Fund management. Such reconstruction is not intended to weaken anti-corruption enforcement but rather to formulate a legal framework that clearly distinguishes maladministration, administrative abuse of authority, and abuse of authority constituting criminal corruption. This reconstruction is essential to harmonize administrative and criminal law while upholding the principles of legality, legal certainty, proportionality, *ultimum remedium*, and good governance. (Setyadi, 2019).



Previous studies have generally examined Village Fund corruption from the perspectives of criminal liability, supervisory effectiveness, village financial governance, or abuse of authority in isolation. Limited research has specifically addressed the reconstruction of criminal legal norms to establish clear juridical parameters distinguishing administrative misconduct from corruption through an integrated administrative and criminal law approach. This represents a significant research gap requiring comprehensive normative and conceptual analysis. (Fahmiron, 27 Januari 2025) Accordingly, the urgency of this research lies in developing a coherent legal framework capable of providing legal certainty regarding the boundary between administrative and criminal liability in the management of Village Funds. Such reconstruction is expected to serve as practical guidance for supervisory authorities, law enforcement agencies, and judges in determining whether an abuse of authority constitutes corruption. Furthermore, it is intended to provide legal protection for village officials acting in good faith, prevent the criminalization of purely administrative errors, and strengthen the effectiveness of anti-corruption enforcement through a more just, proportionate, and legally certain application of the law. Based on the foregoing, this study is entitled "Reconstructing Criminal Law in the Management of Village Funds to Clarify the Boundary between Administrative Misconduct and Corruption Offences." Novelty: This study introduces an Integrated Administrative–Criminal Boundary Model that harmonizes administrative and criminal law through objective legal indicators and mandatory APIP screening before criminal proceedings.

2. RESEARCH METHOD

This study employs a normative legal research (doctrinal legal research) methodology, which focuses on the analysis of legal norms, legal principles, legal doctrines, and judicial decisions as the primary basis for addressing the legal issues under examination. The research specifically analyzes the legal framework governing corruption offences in the management of Village Funds (Dana Desa), with particular emphasis on the abuse of authority as one of the constitutive elements of corruption offences. To achieve a comprehensive understanding of the research problem, this study adopts three complementary approaches: the statutory approach, the conceptual approach, and the case approach. These approaches are employed to examine the interrelationship between positive legal norms, the concept of abuse of authority under both administrative and criminal law, and its judicial application in final and binding court decisions. (Asikin, 2022).

The legal materials utilized in this study consist of primary, secondary, and tertiary legal sources. Primary legal materials include legislation governing state finance, village governance, government administration, and the eradication of corruption, as well as relevant Supreme Court



decisions concerning Village Fund corruption cases. Secondary legal materials comprise scholarly books, peer-reviewed journal articles, research reports, legal doctrines, and expert opinions that support the analysis of primary legal materials. Tertiary legal materials include legal dictionaries, encyclopedias, and other authoritative reference sources. All legal materials were collected through comprehensive library research by examining both printed publications and credible official electronic sources relevant to the subject matter of this study. (Efendi, 2022).

The collected legal materials were analyzed qualitatively through legal interpretation methods to ascertain the proper meaning and application of the relevant legal norms. The interpretative techniques employed include grammatical interpretation to determine the ordinary meaning of statutory provisions, systematic interpretation to construe legal norms within the broader framework of the Indonesian legal system, and teleological interpretation to identify the legislative objectives underlying the relevant regulations, particularly those aimed at strengthening anti-corruption enforcement and promoting good village governance. Through these analytical methods, this study seeks to provide a systematic juridical analysis of the legal construction of criminal liability for the abuse of authority in the management of Village Funds while formulating a normative framework capable of distinguishing administrative misconduct from criminal corruption. (Muhammad, 2021)

3. RESULT AND DISCUSSION

The Implications of Normative Incompleteness in the Regulation of Village Fund Management for Determining the Criminal Liability of Village Heads in Corruption Offences

The normative incompleteness of the legal framework governing Village Fund management demonstrates that the existing legal system has not yet established a clear boundary between administrative misconduct and criminal corruption. From a normative perspective, Law Number 6 of 2014 on Villages, as amended by Law Number 3 of 2024, together with its implementing regulations, including Minister of Home Affairs Regulation Number 20 of 2018 on Village Financial Management, Government Regulation Number 37 of 2023 on Regional Transfer Management, and Minister of Finance Regulation Number 145 of 2023 on Village Fund Management, comprehensively regulates the administration of Village Funds, covering the stages of planning, budgeting, implementation, administration, reporting, and accountability. Nevertheless, these regulations primarily focus on the administrative governance of village finances and do not explicitly establish legal parameters distinguishing administrative irregularities from conduct that fulfills the constituent elements of corruption offences. Consequently, when



irregularities arise in the management of Village Funds, no normative mechanism exists to determine with legal certainty whether such conduct should be resolved through administrative procedures or prosecuted as a criminal offence of corruption. (Erwis Tumuhulawa, 2024).

The absence of such normative distinctions has gradually shifted legal accountability from the sphere of administrative law to that of criminal law. In law enforcement practice, any irregularity in Village Fund management that is considered to have caused financial loss to the state is frequently classified as a corruption offence under Articles 2 or 3 of Law Number 31 of 1999 concerning the Eradication of Corruption, as amended by Law Number 20 of 2001. From the perspective of administrative law, however, not every procedural violation constitutes an abuse of authority in the criminal law sense. Administrative law provides various corrective mechanisms, including administrative supervision, institutional guidance, financial audits, recovery of state losses, and the imposition of administrative sanctions before criminal sanctions are invoked. Accordingly, employing criminal law as the primary response to every administrative irregularity is inconsistent with the principle of *ultimum remedium*, under which criminal sanctions should serve only as a measure of last resort when other legal mechanisms are no longer adequate to address the violation.

This issue becomes increasingly complex due to the conceptual disharmony between administrative law and criminal law in interpreting both abuse of authority and state financial loss. Under administrative law, abuse of authority is understood as the exercise of governmental power for purposes other than those for which the authority was conferred (*detournement de pouvoir*) or the exercise of authority beyond its legally prescribed limits (*excès de pouvoir*), the resolution of which is principally pursued through administrative legal mechanisms. In contrast, under anti-corruption law, abuse of authority constitutes one of the essential elements of a corruption offence that must be established together with criminal intent (*mens rea*), the purpose of benefiting oneself, another person, or a corporation, and a causal relationship with state financial loss. These conceptual differences demonstrate that abuse of authority in administrative law cannot automatically be equated with abuse of authority in criminal law. Nevertheless, because the legal framework governing Village Fund management does not provide clear normative boundaries, these two distinct concepts are frequently treated as interchangeable in practice, thereby expanding the scope of criminalization against village officials. (Alvi Syahrin, 2023).

The same normative inconsistency is evident in the concept of state financial loss. Law Number 1 of 2004 on the State Treasury defines state financial loss as an actual and quantifiable deficiency of money, securities, or goods resulting from an unlawful act committed intentionally or negligently. Conversely, the Anti-Corruption Law employs the phrase "may cause financial loss to



the state," which has been interpreted in judicial practice as encompassing the notion of potential loss. This discrepancy in legal standards permits administrative irregularities that have not yet resulted in actual financial loss to be prosecuted as corruption offences. Consequently, the scope of criminal liability becomes considerably broader than that of administrative liability, thereby undermining the principle of legal certainty and creating ambiguity regarding the legal consequences of administrative misconduct. (Mulyadi, 2012).

The implications of this normative incompleteness are clearly reflected in judicial practice. An analysis of Supreme Court Decision Number 864 K/Pid.Sus/2016 demonstrates that the panel of judges adopted not only a formal but also a substantive approach in interpreting the element of unlawfulness. Violations of administrative provisions governing Village Fund management were regarded as constituting corruption because they resulted in state financial loss and were committed for the personal benefit of the defendant. This approach illustrates that administrative violations were no longer viewed merely as deficiencies in public financial governance but rather as constituting the basis for criminal liability once they were considered detrimental to the protection of state finances. (Marzuki, 2020).

A similar judicial approach is evident in Supreme Court Decision Number 1769 K/Pid.Sus/2019. In this case, the Court concluded that the misuse of Village Fund Allocation fulfilled the constituent elements of a corruption offence because it had caused financial loss to the state, although the issue of unlawful personal enrichment remained a central aspect of the Court's legal reasoning. The panel of judges emphasized that the phrase "enriching oneself" should not be interpreted as requiring the offender to become objectively wealthy; rather, it is sufficient to establish that the offender obtained an economic benefit as a consequence of the unlawful conduct. This interpretation reflects the judiciary's broader construction of the constituent elements of corruption offences, thereby increasing the likelihood that administrative irregularities will be classified as criminal corruption whenever they are associated with state financial loss. (Faiki, 2023).

Meanwhile, Supreme Court Decision Number 2392 K/Pid.Sus/2024 demonstrates an even broader judicial interpretation by recognizing that the benefit obtained by the offender is not necessarily limited to direct material gain but may also encompass other forms of advantage, provided that such benefits bear a causal relationship to the resulting state financial loss. The differing legal reasoning reflected in these three Supreme Court decisions illustrates that, in the absence of explicit normative parameters, the determination of criminal liability has become increasingly dependent upon judicial interpretation rather than on uniform standards derived from administrative law. Consequently, similar cases involving comparable factual circumstances may



produce inconsistent judicial outcomes, thereby reducing legal predictability for village officials in the exercise of their statutory duties. (Yoserwan, 2021).

Based on the foregoing analysis of the applicable regulatory framework and judicial decisions, this study contends that the principal issue does not lie in the inadequacy of Indonesia's anti-corruption regime, but rather in the absence of explicit legal norms defining the threshold between administrative liability and criminal liability. As long as the legal parameters governing *mens rea*, abuse of authority, personal benefit, and state financial loss remain undefined within the regulatory framework governing Village Fund management, law enforcement authorities will continue to rely primarily on interpretative approaches when determining whether a particular irregularity constitutes an administrative violation or a criminal act of corruption. Such conditions create a significant risk of over-criminalization, whereby criminal sanctions are imposed on conduct that could, in substance, be adequately resolved through administrative law mechanisms. (Amalia, 2024).

Accordingly, the implications of this normative incompleteness extend beyond generating legal uncertainty for Village Heads in exercising their statutory authority and administrative discretion. More fundamentally, it has shifted the orientation of law enforcement from administrative guidance and corrective supervision toward criminalization. This development may discourage village officials from making strategic decisions concerning village development, as even procedural irregularities may subsequently be construed as corruption offences. Therefore, legal reform is required to establish explicit norms distinguishing administrative misconduct from criminal corruption through the formulation of objective legal indicators and the implementation of a mandatory administrative screening mechanism conducted by the Government Internal Supervisory Apparatus (Aparat Pengawasan Intern Pemerintahan/APIP) before criminal proceedings may be initiated. Such a regulatory framework would ensure a balanced application of the principles of legal certainty, legality, and effective anti-corruption enforcement while simultaneously safeguarding village officials who exercise their authority in good faith. (Yogia, 2017)

The Reconstruction of Criminal Law in Village Fund Management to Establish Clear Boundaries Between Administrative Misconduct and Corruption Offences

The need to reconstruct the criminal law framework governing Village Fund management is driven not only by the increasing number of corruption cases involving Village Heads but also by the absence of a coherent normative framework capable of clearly distinguishing administrative misconduct from criminal corruption. Existing regulations on Village Fund management primarily emphasize administrative governance, prescribing procedures for planning, implementation,



accountability, and supervision in accordance with statutory requirements. By contrast, criminal consequences are regulated exclusively under Indonesia's anti-corruption regime, which broadly criminalizes abuse of authority and state financial loss without providing legal parameters tailored to the unique characteristics of village financial administration. Consequently, a normative gap persists, allowing administrative irregularities to be interpreted as corruption offences whenever they are deemed to satisfy the constituent elements prescribed by the Anti-Corruption Law or the National Criminal Code (KUHP). This gap demonstrates that the central issue is not the absence of legal regulation but rather the lack of normative integration between administrative law and criminal law in determining the legal liability of Village Heads. (Fadjar Tri Sakti, 2023).

From the perspective of administrative law, the authority exercised by Village Heads is fundamentally attributive in nature and must be exercised exclusively to achieve the objectives of village governance as prescribed by statutory law. Accordingly, deviations in the exercise of such authority should, in principle, be regarded as administrative violations unless accompanied by an intentional abuse of office or the deliberate pursuit of personal benefit. Administrative law therefore prioritizes corrective mechanisms, including institutional guidance, financial audits, restitution of state losses, and administrative sanctions. This approach reflects the essential function of administrative law as an instrument for regulating and restoring good governance rather than punishing public officials. Its primary objective is to ensure that governmental administration remains consistent with the principles of legality, accountability, and good governance. (Saputra, 2025).

Criminal law, by contrast, serves a fundamentally repressive function and may be invoked only when all constituent elements of a criminal offence have been established. In corruption cases, criminal liability requires proof of intentional abuse of authority, the purpose of obtaining an unlawful benefit for oneself or another person, and the occurrence of state financial loss. Accordingly, criminal law does not merely assess whether administrative procedures have been violated but instead evaluates the degree of criminal culpability attributable to the offender. These distinct orientations demonstrate that administrative law and criminal law are intended to complement rather than replace one another. Nevertheless, in the context of Village Fund management, the boundary between these two legal regimes has become increasingly blurred because no statutory provision explicitly specifies the point at which an administrative irregularity should be transformed into criminal liability for corruption. (Bego, 2024).

This legal ambiguity has significant implications for law enforcement practice. Investigators and prosecutors frequently regard administrative irregularities as the initial basis for establishing corruption offences, particularly where audit findings indicate state financial loss.



However, the existence of state financial loss does not necessarily establish criminal culpability. Such losses may arise from administrative negligence, the limited administrative capacity of village officials in preparing financial accountability reports, or procedural errors that are entirely unrelated to any intention of unlawful personal enrichment. When every such irregularity is automatically treated as corruption, administrative law is deprived of its corrective function. As a consequence, criminal law is increasingly employed as the primary instrument (*primum remedium*), despite the well-established doctrine that criminal sanctions should operate only as a measure of last resort (*ultimum remedium*). (Putra, 2021).

This problem has become even more apparent following the codification of corruption offences into the National Criminal Code through Articles 603 and 604. Although these provisions substantially preserve the normative substance of Articles 2 and 3 of the Anti-Corruption Law, they do not resolve the underlying ambiguity concerning the distinction between administrative misconduct and criminal corruption. The codification merely transfers the existing elements of unlawful enrichment and abuse of authority into the structure of the National Criminal Code without establishing new legal parameters governing the relationship between administrative irregularities and criminal liability. Consequently, while the reform contributes to the systematic organization of Indonesian criminal legislation, it fails to address the substantive issue of determining when administrative misconduct should legitimately give rise to criminal prosecution. (Audia, 2025).

These circumstances demonstrate that the current criminal law reform has not fully accommodated the distinctive nature of village governance, which is predominantly regulated within the sphere of administrative law. Village Heads perform governmental functions extending beyond budget administration to include policy formulation, the exercise of administrative discretion, and the resolution of complex community issues that frequently cannot be anticipated through rigid statutory provisions. Accordingly, not every error committed in the exercise of official authority should be regarded as criminal abuse of authority. For criminal liability to arise, abuse of authority must be understood as the intentional misuse of public office for unlawful purposes aimed at obtaining illegitimate personal or third-party benefits. In the absence of these essential elements, the relevant conduct should remain within the domain of administrative liability. (Latif, 2016).

Against this background, the reconstruction of criminal law governing Village Fund management should focus on developing an integrated legal framework that harmonizes administrative law and criminal law in a proportionate manner. Such reconstruction should extend beyond revising the formulation of criminal offences and instead establish a procedural framework



that determines the appropriate legal response according to the gravity of the misconduct. Administrative irregularities should first be addressed through internal supervisory mechanisms, examinations conducted by the Government Internal Supervisory Apparatus (Aparat Pengawasan Intern Pemerintah—APIP), audits by Regional Inspectorates, and opportunities to rectify administrative deficiencies or restore state financial losses. Criminal proceedings should be initiated only where administrative examination establishes intentional abuse of authority, the purpose of obtaining unlawful personal or third-party benefits, and actual state financial loss directly resulting from the unlawful conduct. (Erwis Tumuhulawa, 2024).

This proposed reconstruction represents the practical implementation of the principles of proportionality and *ultimum remedium* within criminal law. The principle of proportionality requires that the form of legal liability imposed correspond to the seriousness of the offender's misconduct, while the principle of *ultimum remedium* reserves criminal sanctions for situations in which other legal mechanisms are incapable of adequately protecting the relevant legal interests. Under this framework, irregularities in Village Fund management would no longer be presumed to constitute corruption offences. Instead, they would first be classified according to the nature of the misconduct, the offender's intent, the manner in which official authority was exercised, and the resulting legal consequences. Such an approach would not only strengthen legal protection for village officials acting in good faith but also enhance the effectiveness of anti-corruption enforcement by ensuring that criminal prosecution is directed exclusively against genuinely corrupt abuses of public authority. (HR, 2022).

Accordingly, the ideal reconstruction of criminal law is not one that expands the scope of criminalization to encompass every administrative irregularity. Rather, it is one that establishes a coherent and complementary relationship between administrative law and criminal law. Administrative law should function as a corrective mechanism for restoring sound village governance, whereas criminal law should remain a repressive instrument applicable only to intentional abuses of authority committed for unlawful personal gain and resulting in actual state financial loss. Through such a reconstruction, legal certainty in Village Fund management can be substantially strengthened without diminishing the State's commitment to combating corruption, thereby achieving an appropriate balance between protecting village officials acting in good faith and ensuring the effective enforcement of anti-corruption law. This reconstruction is supported by the legal reasoning developed in Supreme Court Decisions No. 864 K/Pid.Sus/2016, No. 1769 K/Pid.Sus/2019, and No. 2392 K/Pid.Sus/2024, which demonstrate the necessity of distinguishing administrative irregularities from intentional corruption based on *mens rea*, abuse of authority, unlawful benefit, and actual state financial loss.



4. CONCLUSION

The findings of this study demonstrate that the legal framework governing Village Fund management continues to suffer from normative ambiguity regarding the boundary between administrative misconduct and corruption offences. This ambiguity has resulted in the gradual shift of legal accountability from the domain of administrative law to criminal law without clearly defined legal parameters, thereby creating inconsistent interpretations among law enforcement authorities and the judiciary. Judicial practice indicates that administrative irregularities are frequently classified as corruption offences when they are considered to have caused state financial loss, even where the essential elements of criminal intent (*mens rea*) or unlawful personal enrichment are not explicitly established. Such conditions undermine the principle of legal certainty and increase the risk of criminalizing village officials who perform their statutory duties in good faith. (Hamzah, 2018).

To address these challenges, the reconstruction of the criminal law framework governing Village Fund management is necessary through the establishment of explicit legal norms that clearly distinguish administrative liability from criminal liability for corruption. Such reform should provide objective legal parameters concerning *mens rea*, abuse of authority, unlawful personal benefit, and actual state financial loss as the essential prerequisites for criminal liability. It should also introduce a mandatory administrative screening mechanism through examinations conducted by the Government Internal Supervisory Apparatus (Aparat Pengawasan Intern Pemerintah—APIP) or Regional Inspectorates before criminal proceedings may be initiated. Furthermore, greater harmonization among the Village Law, the Government Administration Law, the Anti-Corruption Law, and the National Criminal Code is essential to strengthen legal certainty, prevent the unwarranted criminalization of village officials acting in good faith, and ensure that anti-corruption enforcement remains both effective and consistent with the principles of legality, proportionality, and good governance. (Latif, *Hukum Administrasi dalam Praktik Tindak Pidana Korupsi*, 2016)

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