

## Juridical Analysis of Corruption Crimes in the Management of DPPA SKPD in the DPRD

<sup>1</sup>Jagar Desprianto Sinaga, <sup>2</sup>Lidya Ramadhani Hasibuan  
<sup>12</sup>Universitas Pembangunan Panca Budi, Kota Medan, Indonesia  
[jagarsinaga712@gmail.com](mailto:jagarsinaga712@gmail.com), [lidya.hsb@gmail.com](mailto:lidya.hsb@gmail.com)

### Article History

Submission : 27-03-2026  
Received : 30-03-2026  
Revised : 28-04-2026  
Accepted : 30-04-2026

### Abstract

*This research will discuss the legal analysis of the application of criminal law on corruption in the management of DPPA SKPD in the DPRD and align the application of laws related to research and thesis, then discuss the obstacles that exist in law enforcement in decision-making related to corruption cases in the management of DPPA SKPD in the DPRD Labuhan Batu. The formulation of the problem of this research is: How do Criminal Acts Obstruct the Corruption Judicial Process According to Law Number 31 of 1999 Junto Law Number 20 of 2001? And how is the Legal Analysis of Criminal Acts of Corruption in the Management of DPPA SKPD in the DPRD? This research uses descriptive research analysis. The type of research used in this research is normative legal research obtained from secondary data. The data collection method used is data collection with document studies which is a method of collecting data through information obtained from documents related to the title of the research raised. Basically, the funds obtained come from the state treasury, where the funds must be used in accordance with the regulations stipulated when withdrawing funds from state finances.*

**Keywords:** Corruption Crimes, DPPA SKPD in the DPRD Management

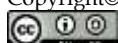
### Abstrak

Penelitian ini akan membahas analisis yuridis penerapan hukum pidana korupsi pada manajemen DPPA SKPD di DPRD dan menyelaraskan penerapan hukum yang berkaitan dengan penelitian dan tesis, kemudian membahas hambatan yang ada dalam penegakan hukum dalam pengambilan keputusan terkait kasus korupsi di manajemen DPPA SKPD di DPRD Labuhan Batu. Rumusan masalah dari penelitian ini adalah: Bagaimana Tindak Pidana Menghalangi Proses Peradilan Korupsi Menurut Undang-Undang Nomor 31 Tahun 1999 Junto Undang-Undang Nomor 20 Tahun 2001? Dan bagaimana Analisis Yuridis Tindak Pidana Korupsi pada Manajemen DPPA SKPD di DPRD? Penelitian ini menggunakan sifat analisis penelitian deskriptif. Jenis penelitian yang digunakan dalam penelitian ini adalah penelitian hukum normatif yang diperoleh dari data sekunder. Metode pengumpulan data yang dilakukan adalah pengumpulan data dengan studi dokumen yang merupakan metode pengumpulan data melalui informasi yang diperoleh dari dokumen yang berkaitan dengan judul penelitian yang diangkat. Pada dasarnya, dana yang diperoleh bersumber dari kas negara, di mana dana tersebut harus digunakan sesuai dengan peraturan yang ditetapkan ketika menarik dana dari keuangan negara.

**Kata kunci:** Kejahatan Korupsi, DPPA SKPD dalam Manajemen DPRD

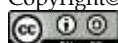
### Introduction

In the establishment of a country, it must have a legal basis that is a basic reference in regulating the country's running procedures so that citizens who inhabit the region get fair



and prosperous treatment, so that the country can be called a dignified and moral country in the unity of countries around the world. To realize this, the Unitary State of the Republic of Indonesia formed Pancasila and the 1945 Constitution by going through a long process based on the national spirit and patriotism. The main condition for a country can be said to be a successful country if, the formation and running of an orderly, clean, effective and efficient administration system, serving the interests of the nation and the state is consciously carried out by the state's own governing body/institution and its functionaries from the center to even the smallest region. State apparatus who are free and clean from abusive behavior in the interests of the community (Erwin Asmadi,2021).

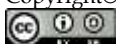
One of the problems that until now is related to the act of abuse of the rights and interests of the community that is quite unsettling in realizing good operational actions as regulated in the 1945 Constitution of the Republic of Indonesia is the existence of many cases of corruption that are quite rampant in the life of the nation and the state. Corruption does not only occur at the central government level, but corruption also occurs at the village government level. Corruption has become a menace that adorns every institution in the government in this country. In terms of eradicating corruption, all things and efforts have been made to contain and eradicate this fairly rapid movement of corruption, but with all the efforts that have been made, it seems that there are no signs of change and improvement, even according to the results of the Kompas poll, there is an empirical justification for how corrupt behavior is increasingly massive and uncontrollable [1]. Corruption found in the operational environment of village governments in many countries causes economic losses because it greatly disrupts incentives and causes political losses because it will weaken government institutions and social losses because wealth and power will fall into the hands of people who have no rights, and cause a lot of chaos and a bad life system [2]. If corruption develops more rapidly and with an increasingly detrimental impact, it will have an impact on economic and political development in the village will be further deteriorated. In Law Number 6 of 2014, concerning Villages, precisely in the provisions of article 72 which states that village income sourced from the allocation of the State Budget or village funds sourced from central expenditure by certifying village-based programs evenly and directly to the village is determined by a percentage of 10 (ten) percent from and outside the regional transfer fund. Moreover Law Number 6 of 2014 also strengthens the Village Fund Allocation (ADD) which comes from the Regency/City balance fund. If previously there were almost no districts/cities that provided ADD of at least 10 percent of the balance fund without sanctions, then article 72 of the Village Law (Law No. 6/2014) gives the government the right to impose sanctions by postponing and also reducing the balance fund in the amount of the allocation of funds that are not given to the village. With the implementation of this sanction, it is certain that all regions will allocate at least 10 percent of the APBD to ADD. So it is calculated that each village will receive a minimum of 1 billion in funds in the Java region, while outside Java, which incidentally receives a larger balance fund from the center, will certainly receive an even larger allocation of funds. As for Government Regulation Number 43 of 2014 concerning Villages (regulations for the implementation of Law Number 6 of the Year concerning Villages), after emphasizing that the village head is obliged to submit a report on the relayation of the village Revenue and Expenditure Budget (APB) at the end of each fiscal year to the Regent/Wlikota [3]. However, the village did not mention the slightest mention of the audit of the implementation of the village government (including the audit of the village APB financial statements) by the financial audit body (BPK). Based on Law No. 17 of 2003 concerning State finance, Law No. 15 of 2001 concerning the audit of the management and



responsibility of state finances, and Law No. 15 of 2006 concerning BPK. Village funds are part of one of the state finances, so their use must be audited by the BPK because all use of the budget from the State Budget and APBD must be audited at the BPK. So far, the use of the budget by villages has never been audited by the BPK. Because indirectly the use of the state budget is an audit by the BPK and the possibility of being entangled in legal cases, it will make village heads not submit village budgets for fear of becoming suspects in corruption cases due to errors in making reports, other possibilities, village heads will ask the government to cancel the audit. However, by eliminating the BPK audit, it will increase the chances of misuse of the village budget and will even be vulnerable to corruption in the village government, especially the village heads. This will certainly make everything wrong in law enforcement of the use of the village budget (Farida Wulandari, Soerya Respationo, & Erniyanti Erniyanti, 2024). Related to affairs Village funds continue to be a hot topic in sharing circles, the Corruption Eradication Commission (KPK) found a number of problems in the management of village funds. These problems must be understood as well as possible because they hold the potential for misappropriation that is punishable. dated November 21, 2016 amounting to Rp. 1,788,845,606 (one billion seven hundred and eighty-eight million eight hundred forty-five thousand six hundred six rupiah) which was committed by the defendant on behalf of April as the secretary of the DPRD of North Labuhan Batu Regency, therefore the author is very interested in raising this case as the title in the research by describing some of the core discussions regarding the regulation of corruption crimes in Law Number 31 of 1999 concerning The Eradication of Corruption as amended and supplemented by Law Number 20 of 2001, further conducts a juridical analysis of the application of corruption criminal law to the management of DPPA SKPD in the DPRD and synchronizes the application of laws related to research and thesis and further discusses the obstacles that exist in law enforcement in decisions regarding cases of corruption in the Management of DPPA SKPD in the Labuhan DPRD Stone.

## Methods Research

1. Nature of Research  
This research is descriptive, which aims to obtain concrete data and information related to the title of this research.
2. Types of Research  
The type of research used is normative legal research, which is research that aims to find legal rules, legal principles, or legal doctrines.
3. Data Collection Methods  
In this study, the motto of data collection carried out is data collection which is carried out by document study which is a method of data collection through information obtained from documents related to the title of the research raised.
4. Data Type  
The data of this study uses data obtained from secondary materials, secondary data consists of:
  - a. Primary legal material consists of laws and regulations, jurisprudence, or court decisions.
  - b. Secondary legal materials obtained from researches, books, journals, scientific articles, and theses.



## Results and Discussion

### Forms of Criminal Acts Against Obstructing the Judicial Process of Corruption Crimes According to Law Number 31 of 1999 juncto Law Number 20 of 2001

Criminal acts obstructing the judicial process, corruption is a criminal act related to corruption. The word "related" explains that this criminal act would not have occurred without corruption. Therefore, it can be said to be a type of continuous criminal act that at the same time indicates certain acts or acts of criminalization. Acts that are categorized as obstructing the court process for corruption crimes are based on the forms of acts that violate the elements of criminal acts in article 21 of Law No. 31 of 1999 in conjunction with Law No. 20 of 2001. Of the forms of actions stipulated in the article above, the types of actions that obstruct the process of criminal prosecution of corruption are:

a. Preventing the prosecution of corruption.

The meaning of the word prevent is to withhold or prohibit something. The preventive action is when law enforcement is or wants to carry out the judicial process of a case in the form of corruption, the suspect of this criminal act tries to commit a certain act or action with the aim of being able to prevent or interfere so that the judicial process does not occur or fails to be carried out.

b. obstructing the judicial process of corruption.

The meaning of the word obstruction is the same as obstructing or interfering with a certain act. Which can be interpreted as the perpetrator making an act where the act is and has the purpose of obstructing and interfering with the judicial process of the criminal act, with the aim that it can be postponed or even the process will not be carried out because of a certain thing. The actions carried out by the perpetrator cannot be ascertained whether they were successful or not. Therefore, here it can show that there are indications of efforts that lead to acts of thwarting or disrupting the judicial process.

c. Thwarting the judicial process for corruption crimes.

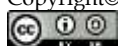
The meaning of the word thwart is the existence of an act that is not carried out. Thwarting can be interpreted as a plan of action or an action that will be carried out by the perpetrator that has the impact and purpose of thwarting a judicial process that is being carried out by law enforcement, so that because The occurrence of the act of the perpetrator, a judicial process is not carried out or fails to be carried out which results from the perpetrator's actions.

### Internal (Judicial Crime)

Stefanus Roy Rening, who was a defendant in the corruption case for deliberately obstructing and obstructing the investigation process related to the handling of the case of the suspect LE (Governor of Papua Province) in the 2020-2021 period. Some of the things he did in obstructing the investigation process of suspect LE were preventing LE from fulfilling the summons of the KPK Investigator and asking to bring the masses to the Mako Brimob Jayapura. Stefanus Roy Rening is suspected of violating Article 21 of Law of the Republic of Indonesia Number 31 of 1999 concerning the Eradication of Corruption as amended by Law of the Republic of Indonesia Number 20 of 2001 concerning Amendments to Law Number 31 of 1999 concerning the Eradication of Corruption [7].

### External (Personal/Corporate Crime)

The perpetrator Anggodo Widjojo was proven to have committed a malicious conspiracy to commit corruption as stipulated in Article 15 juncto Article 5 paragraph (1) Law



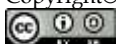
No. 31 of 1999. In addition, Anggodo was proven to have deliberately prevented, obstructed, or thwarted the investigation, prosecution, and examination at the court hearing as stipulated in Article 21 of Law No. 31 of 1999. Decision of the Supreme Court of the Republic of Indonesia No. 168 K/Pid.Sus/2011[8]:

1. Declaring that the defendant Anggodo Widjojo was legally and convincingly proven guilty of committing "malicious conspiracy to commit a criminal act of corruption and obstructing the investigation in a corruption case together.
2. Sentence the Defendant therefore to imprisonment for 10 (ten) years and a fine of Rp.250,000,000,- (two hundred and fifty million rupiah) with the provision that if the fine is not paid, it will be replaced with imprisonment for 5 (five) months.
3. Stipulating that the period of detention that has been served by the Defendant is deducted entirely from the sentence imposed.
4. Stipulate that the Defendant remain in custody.

### **Juridical Analysis of Corruption Crimes on the Management of DPPA SKPD in the DPRD in Decision Number 115/Pid.Sus.TPK/2016/Pn.Mdn.**

The analysis of the problems of this case is:

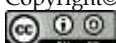
- a. That the Defendant as the Secretary of the Regional House of Representatives of North Labuhanbatu Regency based on the Decree of the Regent of North Labuhanbatu Number: 821.24/2184/BKD/2012 dated October 29, 2012 concerning the Dismissal and Appointment of Structural Officials Echelon II, III and IV in the Government of North Labuhanbatu Regency
- b. That the Defendant as a Budget User Official/ Goods User of the Secretariat of the Regional People's Representative Council (DPRD) of North Labuhanbatu Regency based on the Decree of the Regent of North Labuhanbatu Number: 900/6/DPPKAD-III/2013 dated January 10, 2013 concerning the Determination of Budget User Officials/Regional Goods Users of North Labuhanbatu Regency;
- i. That the witness Khairuddin Pane, SH as the Treasurer of Expenditure at the Secretariat of the Regional House of Representatives of North Labuhanbatu Regency in 2013 based on the Decree of the Regent of North Labuhanbatu Number: 900/238/DPPKAD-III/2012 dated December 28, 2012 concerning the Determination of the Expenditure Treasurer of the Regional Apparatus Work Unit of North Labuhanbatu Regency for the Fiscal Year 2013, with duties and authority based on the Regulation of the Minister of Home Affairs Number 58 of 2008 concerning Administrative Procedures and the preparation of the treasurer's accountability report and its submission,
- c. That the cost/budget for official trips outside the region for members of the Labura DPRD including companions for the 2013 Fiscal Year based on the Budget Implementation Document (DPA) of the Regional Revenue and Expenditure Budget (APBD) of North Labuhanbatu Regency for the 2013 Fiscal Year is carried out with a budget ceiling of Rp. 6,008,710,000,- and based on the Budget Amendment Implementation Document (DPPA) is carried out with a budget ceiling of Rp. 7,122,818,750,-,
- d. That the 2013 North Labuhanbatu Regency DPRD External Service Trip is good for the Capacity Building Program of the Regional People's Representative Institution in the form of Council Fittings Meetings, Capacity Building Activities of DPRD Leaders and Members and Working Visits of DPRD Leaders and Members Outside the Region, Office Administration Service Program in the form of Coordination and Consultation Meeting Activities Outside the Region, and the Apparatus Resource Capacity Building Program



- in the form of Socialization Activities of Laws and Regulations and Technical Guidance Activities for the Implementation of Laws and Regulations, carried out by mechanisms or procedures carried out at the Secretariat of the North Labuhanbatu Regency DPRD;
- e. That the defendant April as the Secretary of the North Labuhanbatu Regency DPRD and as the Budget User Official/Goods User of the North Labuhanbatu Regency DPRD Secretariat issued a Letter Decree Number: 940/02/SK/Sekr-DPRD/2013 dated February 6, 2013 concerning the Appointment of Financial Administration Officials (PPK) and Technical Implementation Officers (PPTK) of the Secretariat of the DPRD of North Labuhanbatu Regency, on May 6, 2013, the defendant April as the Secretary of the DPRD of North Labuhanbatu Regency issued Decree Number: 940/13/SK/Sekr DPRD/2013 concerning the Revision of the Appointment of Financial Administration Officials (PPK) and Technical Implementation Officers (PPTK) of the Secretariat of the DPRD North Labuhanbatu Regency, namely:
  - f. Drs. Panahatan Butar-Butar as PPTK of the Minutes and Trials Section, Capacity Building Program of Regional People's Representative Institutions, with details of spending activities for Foreign Service Trips: - Activities of Council Fittings Meetings. - - Capacity Building Activities for Leaders and Members of the DPRD. Supreme Court of the Republic of Indonesia Working Visit Activities of Leaders and Members of the DPRD Out of the Region. Mariati Waruwu, SE as PPTK General Section, Office Administration Service Program, with details of spending activities for Overseas Official Trips: - Coordination and Consultation Meetings Outside the Region. Nurliyana, as PPTK of the Finance Activity Section, Apparatus Resource Capacity Building Program, with details of spending activities for Overseas Service Trips: - Socialization Activities of Laws and Regulations. - Technical Guidance Activities for the Implementation of Laws and Regulations. H. Ahmad Lokot, as the Financial Administration Officer, with duties and authorities based on the Regulation of the Minister of Home Affairs Number 13 of 2006 concerning Guidelines for Regional Financial Management Jo Regulation of the Minister of Home Affairs Number 59 of 2007 concerning Amendments to the Regulation of the Minister of Home Affairs Number 13 of 2006 concerning Guidelines for Regional Financial Management Jo Regulation of the Minister of Home Affairs Number 21 of 2011 concerning the Second Amendment to the Regulation of the Minister of Home Affairs Number 13 of 2006 concerning Guidelines for Regional Financial Management; Supreme Court of the Republic of Indonesia.

Budget documents as intended in paragraph (5) c include administrative documents of activities and administrative documents related to payment requirements set in accordance with the provisions of the law.

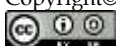
- a. That the witness Drs. H. Ali Tambunan as the Chairman of the North Labuhanbatu Regency DPRD during 2013 issued 54 (fifty-four) Duty Orders (SPT) for Members of the North Labuhanbatu Regency DPRD in the implementation of activities that use the budget for official trips outside the region.
- b. That the Defendant April during 2013 issued 46 (forty-six) Duty Orders (SPT) for staff/employees within the North Labuhanbatu Regency DPRD Secretariat as a companion
- c. That each Duty Order (SPT) is signed by the Chairman of the North Labuhanbatu Regency DPRD for the Leaders and Members of the North Labuhanbatu Regency DPRD and the Duty Order (SPT) is signed by the defendant April for the environmental employees of the North Labuhanbatu Regency DPRD Secretariat in 2013, for its implementation the



April Defendant issued an Official Travel Letter (SPD) for each person whose name is listed in the Duty Order (SPT) with details: SPD issued by the defendant April as the Secretary of the North Labuhanbatu Regency DPRD for 54 (fifty-four) Duty Orders (SPT) of Leaders and Members of the North Labuhanbatu Regency DPRD in 2013 for the implementation of official trips outside the region/province as many as 508 (five hundred and eight) SPPD.

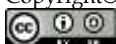
- d. That the Companion is tasked with accompanying elements of the Leader and/or Members of the DPRD who are on official trips outside the region, coordinating with the agency/institution or destination destination, coordinating with the Leader and/or Members of the North Labuhanbatu Regency DPRD who are on an official trip outside the region regional about departure schedules, assisting in the management or provision of means of transportation, assisting in the management or provision of departing and returning plane tickets and assisting in the management or provision of lodging for the Leadership and or Members of the North Labuhanbatu Regency DPRD who are on official trips outside the region.
- e. That the Companion is in contact with the witness Iman Sari for the procurement of plane tickets for the Companion and Members of the Labura DPRD who carry out official trips outside the region and the witness Iman Sari is willing to fulfill the Companion's request to make the ticket price different from the manifest by getting a commission or fee of Rp 10,000.- (ten thousand rupiah) per departing plane ticket that carries out an official trip and a commission or fee of Rp 20,000.- (twenty thousand rupiah) fictitious plane tickets, namely those who do not depart to carry out official trips;
- f. That witness Iman Sari contacted the travel business of PT. Dwi Indo Pacific Travel for the procurement of plane tickets for companions and members of the Labura DPRD who carry out official trips outside the region, based on the manifest (letter from the General Director of Lion Air Number : 160/JT-DI/IV/2015 dated April 1, 2015 as many as 1262 (one thousand two hundred and sixty-two) tickets.
- g. That there is no work agreement (contract) between the Secretariat of the Labura DPRD and the witness Iman Sari for the procurement of plane tickets for Companions and Members of the Labura DPRD who carry out official trips outside the region; Supreme Court of the Republic of Indonesia
- h. That the results of the audit audit of the BPKP Representative of North Sumatra Province Number: R-77/PW02/5/2016 dated September 23, 2016 found that the realization of foreign official trips amounted to Rp. 1,787,295,414.00, (one billion seven hundred and eighty-seven million two hundred and ninety-five thousand four hundred fourteen rupiah);
- i. That the overpayment of the official travel expenses outside the region has been refunded in full Rp. 1,787,295,414.00, (one billion seven hundred and eighty-seven million two hundred and ninety-five thousand four hundred and fourteen rupiah) by the Companions and Members of the Labura DPRD who made official trips outside the region by depositing it into the Labura Regency Regional Treasury.

Based on this analysis, the legal indictments given from the judge based on the analysis of the sitting case in this case are the primary indictment and the secondary indictment. The content of the primary indictment is, Article 2 paragraph (1) Jo. Article 18 of Law Number 31 of 1999 concerning the Eradication of Acts Corruption Crimes as amended and supplemented by Law Number 20 of 2001 concerning amendments to Law Number 31 of 1999 concerning the Eradication of Corruption Jo. Article 55 paragraph (1) 1 of the Criminal Code Jo. Article



64 paragraph (1) of the Criminal Code. Meanwhile, the content of the secondary indictment is, Article 3 Jo. Article 18 of Law Number 31 of 1999 concerning the Eradication of Corruption Crimes as amended and supplemented by Law Number 20 of 2001 concerning amendments to Law Number 31 of 1999 concerning the Eradication of Corruption Jo. Article 55 paragraph (1) 1st of the Criminal Code Jo. Article 64 paragraph (1) of the Criminal Code Based on the analysis of the indictment, the legal considerations obtained from this case are:

- a. The element of each person, namely a person is an individual, whether it is a foreigner, an Indonesian citizen, or a legal entity. As for the examination of the trial case, the APRIL Defendant was in a state of physical and spiritual health, confirming his identity and in accordance with the testimony of witnesses that the Defendant AS the Secretary of the Labura DPRD, as the Budget User/Budget User Power of Attorney concluded that the APRIL Defendant was able to be responsible for the actions he committed.
- b. Elements With the aim of benefiting oneself or others or a corporation, namely, Every person who, with the aim of benefiting himself or another person or a corporation, abuses his authority, opportunity, or means because of his position or position that may be detrimental to the State's finances or the economy of the State, shall be sentenced to life imprisonment or imprisonment for a minimum of 1 (one) year and a maximum of 20 (twenty) years and/or a fine of at least Rp. 50,000,000.00 (fifty million rupiah) and a maximum of Rp. 1,000,000,000.00 (one billion rupiah) .
- c. Abusing the authority, opportunity or means available to him because of his position or position, it means that every government agency or official is not allowed to use his position and authority for personal interests or interests outside of his duties as a government official .
- d. The element "Can harm the state finances or the state economy". Harming state finances is one of the elements to be categorized as an act of corruption as stated in Article 2 paragraph 1 and Article 3 of Law Number 20 of 2001 concerning amendments to Law Number 31 of 1999 concerning the Eradication of Criminal Acts in the development of the implementation of the intention to harm the State Finance is inseparable from the regulations that are violated by every person who makes an action that can harm the State, namely corruption, where the act has a positive impact on the development of a State [12].
- e. The element that commits, participates in doing and commands to do, is trying to move others to commit, order to do or participate in committing crimes, or to provide assistance when committing or providing opportunities, means or information to commit crimes. As for considering, that based on the a quo legal fact that the Defendant issued the Tax Return and SPD but did not check the validity of the submission report from the PPTK and the Companion regarding the realization of the budget for official travel expenses, the Defendant's capacity according to the discretion of the panel is to participate in doing [13].
- f. The element that is carried out continuously, theoretically it is said that there is a continuous act if someone commits several acts, each of these acts is a crime or violation and between the acts there is such a relationship that it must be seen as a continuous act, in the Arrest HR of June 11, 1894, it is stated that for the act to continue it is not only necessary that there are acts of the same type that have been committed, In addition, the act of the act must realize the same forbidden act decision.
- g. The provisions of Article 18 of the Republic of Indonesia Law Number 31 of 1999 concerning the Eradication of Corruption Crimes as amended by the Law of the Republic of Indonesia Number 20 of 2001 concerning Amendments to the Law of the Republic of Indonesia Number 31 of 1999 concerning the Eradication of Corruption Crimes, are the



fact that there has been an inflated official travel expenses outside the Labura DPRD area for all Companions and Members of the Labura DPRD, including by the purchase of air tickets facilitated by the witness Imansari on In the 2013 Fiscal Year, it was found that overpayments that had been paid by Companions and Members of the Labura DPRD were deposited into the Regional Treasury.

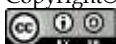
The DPRD of North Labuhanbatu Regency for the Fiscal Year 2013 and in 2016, cash has also been deposited for the remaining findings of state financial losses on the results of the investigation by the Labuhanbatu District Attorney's Office through the Auditor of the North Sumatra Provincial BKP regarding Official Trips for the 2013 Fiscal Year on behalf of Members of the DPRD of North Labuhanbatu Regency for the period of 2009-2014 and Employees of the DPRD Secretariat in the amount of Rp. 600,200,000,- (six hundred million two hundred thousand rupiah), which was deposited in cash into the account of the Labuhanbatu Regional General Treasury, North Labuhanbatu Regency in account 211.01.02.000002-0 in 2016, all state financial losses amounting to Rp. 1,787,295,414.00, (one billion seven hundred and eighty-seven million two hundred Ninety-five thousand four hundred fourteen rupiah) have been deposited into the regional general treasury.

## Conclusion

1. A criminal act is a criminal act that is not allowed to be committed in our country, because this act can cause losses and chaos in every country. The act of obstructing the criminal process is an act that has a great impact  
If it is successfully carried out, then the results of this act must be processed in the legal way so that every criminal process that is carried out can run well and can bring peace in a country.
2. Corruption is something that still cannot be lost in every country, especially in Indonesia, this act has become a very unprofitable culture and detrimental to a country. There are many processes that have been tried by the government to completely clean up this case, but it still happens, especially among officials and state apparatus that we carry out these acts will be covered by the positions they have, and make losses that have a bad impact on the people of a region or the country.

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