

Toward Effective Preventive Criminal Policy in Village Financial Governance: Evidence from the Village Guard Prosecutor Program in Simalungun District

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Abstract: Village financial management is a key component of village autonomy as regulated by Law Number 6 of 2014 concerning Villages. The significant increase in village fund allocations has not been matched by adequate human resource capacity, legal understanding, or effective oversight, increasing the risk of irregularities and corruption. Repressive criminal policies are considered ineffective as they are implemented only after financial losses occur, making preventive approaches more necessary. This study aims to analyze the effectiveness of a preventive criminal policy approach through the Village Guard Prosecutor Program in Simalungun District. It employs an empirical juridical method with a qualitative approach, using interviews, observations, and document analysis. The findings reveal that irregularities mainly arise from abuse of authority, weak supervision, and low legal awareness among village officials. The program applies preventive measures through legal counseling, administrative assistance, proactive supervision, and the use of technology, contributing to improved legal awareness, transparency, and accountability. However, challenges persist, including limited human resources, low legal and technological literacy, and weak inter-agency coordination. Overall, this approach demonstrates a promising direction toward more effective and accountable village financial governance.

Keywords: Preventive criminal policy, village financial governance, Village Guard Prosecutor Program, corruption, legal awareness

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Introduction

In accordance with Law Number 6 of 2014 concerning Villages, village financial management is a crucial component in realizing village autonomy. This strategy provides significant autonomy and financial resources to communities to encourage community empowerment and development. However, in reality, a lack of human resources, inadequate oversight mechanisms, and a poor understanding of regulations by village governments have contributed to an increased risk of irregularities and corruption as village budget allocations increase. This situation demands the implementation of criminal policies that focus on prevention and prosecution to take effective preventive measures (Masnun, 2024).

Data from Indonesia Corruption Watch (ICW) shows that the village sector has consistently ranked among the most corruption-prone sectors in Indonesia. In 2022, ICW recorded at least 155 corruption cases related to village funds, involving hundreds of suspects and causing state losses reaching tens of billions of rupiah. Meanwhile, data from Komisi Pemberantasan Korupsi (KPK) indicates that village heads are among the most frequently prosecuted actors in corruption cases, particularly related to the misuse of village budgets. Furthermore, since the significant increase in village fund allocations by the central government—reaching more than Rp70 trillion annually in recent years—the potential for misuse has also escalated. Weak supervision systems at the local level, combined with limited administrative capacity, have made village financial management highly vulnerable to practices such as budget mark-ups, fictitious projects, and embezzlement of funds (Yulfani, 2024).

In reality, there are still numerous cases of village financial embezzlement, ranging from administrative errors to acts that lead to corruption. These anomalies are usually the result of inadequate oversight and guidance systems from relevant institutions, a lack of human resources, and a poor understanding of financial management standards by village officials. This case demonstrates that the problem of village financial embezzlement is driven by structural and administrative issues that require a comprehensive preventive approach, in addition to malicious intent (Ginting, 2024).

Repressive criminal policies through legal action are insufficient to prevent crime, particularly corruption in village financial management.

Repressive tactics have a significant social impact on rural communities and are often used after the state experiences financial losses. Consequently, village governments must be guided, assisted, and made more aware of the law to implement preventive criminal policies. From the planning stage to village financial accountability, preventive criminal actions are considered more effective in reducing the likelihood of irregularities (Puanandini, D. A., Maharani, V. S., & Anasela, 2025).

This view is consistent with previous studies that emphasize the superiority of preventive approaches over repressive ones. Research by Benjamin A. Olken (2007) in Indonesia demonstrates that community-based monitoring significantly reduces corruption in public projects compared to reliance solely on formal law enforcement. Similarly, Ritva Reinikka and Jakob Svensson (2004) found that transparency and information access at the local level can reduce fund leakage more effectively than punitive measures alone (Olken, 2007).

More recent studies also support this argument. Yulfani et al. (2024) found that corruption in village fund management is strongly influenced by weak supervision and limited administrative capacity, indicating the need for preventive strategies such as strengthening governance systems. Furthermore, Rahmawati et al. (2023) highlight that internal control mechanisms and whistleblowing systems play a crucial role in preventing corruption before it occurs, rather than addressing it after losses have been incurred (Rahmawati, 2023).

The Village Guardian Prosecutor (Jaga Desa) program was initiated by the Attorney General's Office of the Republic of Indonesia as a means of enforcing crime prevention policies. To ensure that village financial management is carried out in accordance with laws and regulations and the principles of accountability, this initiative seeks to offer legal support, guidance, and oversight to village governments. Through this program, prosecutors collaborate strategically with village governments to prevent anomalies in addition to their duties as law enforcers (Pradityo, 2024).

Although the Village Guardian Prosecutor Program has been implemented, further research is needed to determine how well criminal policy is implemented through the program, particularly at the District Attorney's Office level. The program's effectiveness in reducing village financial

misappropriation may be influenced by variations in regional characteristics, the capacity of village officials, and inter-agency coordination patterns. Therefore, it is crucial to examine how criminal policy is implemented in the Simalungun District Attorney's Office through the Village Guardian Prosecutor Program and the extent to which the program can help prevent financial misappropriation in villages. Its empirical analysis of the implementation of preventive criminal policy through the Village Guardian Prosecutor Program at the district attorney level, focusing on the Simalungun District Attorney's Office. It also incorporates local contextual factors and evaluates the program's effectiveness in preventing village financial misappropriation, which has been underexplored in previous studies.

Repressive tactics through law enforcement and criminal penalties are typically the subject of research examining criminal policies in eradicating corruption. Because these strategies are implemented after the state has experienced financial losses, they are considered ineffective. As part of a long-term criminal policy, several studies have suggested the need for preventative strategies through legal advice and support (Asyari, 2024). However, these studies are still general in nature and do not really address how criminal policies are implemented at the village government level.

Method

This study uses a normative-empirical legal research method with a qualitative approach. This approach was chosen to examine the alignment between legal norms governing criminal policies and their implementation practices in the field, particularly in preventing irregularities in village financial management through the Village Guard Prosecutor Program at the Simalungun District Attorney's Office. The normative approach is used to examine applicable legal regulations, principles, and policies, while the empirical approach is used to understand how these policies are implemented in institutional practice (Adlini, M. N., Dinda, A. H., Yulinda, S., Chotimah, O., & Merliyana, 2022). The data used in this study consist of both primary and secondary data. Primary data are obtained through field research, including in-depth interviews with prosecutors and officials involved in the Village Guardian Prosecutor Program at the Simalungun District Attorney's Office, as well as village government representatives who receive legal assistance. In addition, observations of program implementation and institutional practices are also

conducted to gain a comprehensive understanding of the preventive criminal policy in practice. Secondary data are derived from legal materials, including primary legal sources such as Law Number 6 of 2014 concerning Villages, regulations issued by the Kejaksaan Republik Indonesia, and other relevant statutory provisions. Secondary legal materials include books, scientific journal articles, and research reports related to criminal policy, corruption prevention, and village financial governance. Tertiary legal materials, such as legal dictionaries and encyclopedias, are also used to support the analysis.

Result and Discussion

Implementation of Criminal Policies to Prevent Deviations in Village Financial Management

Based on the research findings and trial facts in case No. 153/Pid.Sus-TPK/2023/PN Mdn, the defendant Parluhutan Sianipar, SP, is not only the primary perpetrator, but in the subsidiary indictment is also qualified as an aid (*medeplichtige*) in the corruption committed by Jobel Geleng Panggabean, the Head of Finance. This qualification is relevant in the context of criminal policy because it demonstrates that village financial irregularities are not solely the result of individual actions, but rather occur through structural collaboration within the village bureaucracy.

As the Village Head and Village Financial Management Authority Holder (PKPKD), the defendant has central authority to approve the Cash Budget Plan (RAK) and Payment Request Letters (SPP), as stipulated in Articles 48 to 55 of Home Affairs Ministerial Regulation No. 20 of 2018. However, in this case, this authority was used to facilitate the disbursement of funds without any follow-up activity. By approving the RAK and SPP proposed by the treasurer even though the activities were not implemented or could not be accounted for, the defendant legally provided the means and opportunity for corruption.

Empirically, this is evident from the table of Realization of Village Fund Use, ADN, and PBH for the 2022 Fiscal Year, which shows that of the total budget of Rp1,361,231,724, only Rp1,021,340,825 was actually spent, leaving a balance of Rp339,890,899. This figure substantially aligns with the findings of the Simalungun Regency Regional Inspectorate, which stated that there was fictitious or untraceable accountability of Rp339,767,709, which qualifies as a state financial loss.

The discrepancies between the budget and actual expenditures are spread across various strategic areas, such as PMT for Pregnant Women, PMT for Infants, PMT for the Elderly, PMT TPK Operations, Healthy Village Houses, Community Activity Restrictions (PPKM), Janji Maria Road Irrigation Ditches, Village Internet Subscriptions, Computer Procurement, Village Security Posts, and Village Capital Investment. For all these activities, funds were disbursed, but the activities were not implemented or only partially implemented, resulting in the remaining funds remaining in the control of the defendant and the treasurer. This pattern reflects an administrative *modus operandi*: the use of formal documents to conceal the reality of the absence of activities.

From a criminal policy perspective, the subsidiary charges based on Article 3 in conjunction with Article 18 of the Corruption Law in conjunction with Article 56 of the Criminal Code demonstrate that the state prosecutes not only the primary perpetrators but also those who assist and facilitate the crime. This is crucial because within the village government structure, corruption often occurs not through a single individual, but through collaboration between those in authority and those managing financial administration.

However, this research shows that despite the repressive application of criminal law instruments, criminal policies at the village level still fail to function as a deterrent. This failure is evident in the ineffectiveness of non-penal mechanisms, such as the formation of an Activity Implementation Team (TPK), internal oversight, and verification of physical realization before the next phase of disbursement. In such a situation, the authority of the village head, which should be an instrument of control, has instead become a tool for legitimizing irregularities.

Therefore, based on the analysis of subsidiary charges and budget realization data, it can be concluded that irregularities in village financial management in Nagori Simpang Raya Dasma resulted from abuse of authority institutionalized through administrative mechanisms. Therefore, effective criminal policies cannot rely solely on criminal penalties but must be strengthened through preventive oversight and legal assistance, as envisioned in the Village Guard Prosecutor's Program.

The subsidiary charges of Article 3 in conjunction with Article 18 of the Corruption Law in conjunction with Article 56 of the Criminal Code against Jobel Geleng Panggabean, the Head of Finance, and Parluhutan Sianipar, SP,

the Village Head, demonstrate that the village financial irregularities in Nagori Simpang Raya Dasma were not merely administrative violations, but rather a form of structural abuse of authority directly stemming from the failure to implement criminal policies in the village governance sector.

Normatively, Article 8 of Home Affairs Ministerial Regulation No. 20 of 2018 places the Head of Finance as the treasury function, obligated to prepare the Village Budget Plan (RAK Desa), administer it, and account for every rupiah disbursed from the village treasury. However, in this case, as stated in the indictment, all of these normative obligations were never fulfilled. The defendants failed to prepare the Village Budget Plan (RAK Desa), maintain bookkeeping records, and establish a legitimate accountability system. Consequently, the preventive mechanisms within the criminal policy, which should have prevented misuse before it occurred, collapsed at the planning stage.

The irregularities even began at the budgeting stage. The 2021 SiLPA was listed at Rp174,776,949, while the actual balance in the BRI account was only Rp105,799,764, resulting in an unaccounted-for discrepancy of Rp62,646,817. This demonstrates that the abuse of authority did not occur spontaneously, but was orchestrated from the outset through financial data manipulation, a key characteristic of the offense under Article 3 of the Corruption Law.

During the implementation phase, the pattern of corruption that emerged was a centralized model of financial power. All village funds were disbursed directly through BRI tellers by the same two individuals, the Head of Finance and the Village Head, without involving other village officials. This model clearly violates the principle of segregation of duties, a key instrument of preventive crime policy in public financial management. With control of the entire financial chain, from withdrawal, deposit, and use of funds, the opportunity for corruption becomes structural, not merely individual.

The facts in the subsidiary's indictment demonstrate that this abuse of authority was used to enrich himself and the Village Head, as evidenced by the disbursement of funds that was not followed up by the implementation of activities. This is evident in various strategic posts, such as PMT for Pregnant Women, PMT for Babies, PMT for the Elderly, Operational TPK PMT, Healthy Village Houses, PPKM, Janji Maria Road Irrigation Ditch, Drilling Wells, Village Internet, Computer Procurement, Village Security Posts, and Village

Capital Participation, most of which were disbursed in full but not implemented or only partially implemented.

The Simalungun Regency Inspectorate's findings, through Audit Report No. 700.1/569/3.6/2023, confirmed that there was fictitious accountability or untraceable funds amounting to Rp339,767,709. This amount is not simply a discrepancy in accounting records, but represents a state loss arising from the abuse of official authority, which is the core offense under Article 3 of the Corruption Law.

From a criminal policy perspective, this case demonstrates the complete failure of the preventive criminal policy system. While regulations are comprehensive, including the Village Law, Government Regulation 43 of 2014, Minister of Home Affairs Regulation 20 of 2018, and the Simalungun Regent Regulation, they are not effectively implemented or monitored. The state only intervenes through repressive policies when state losses have reached hundreds of millions of rupiah. Thus, village corruption in Nagori Simpang Raya Dasma is not the result of weak regulations, but rather the failure of criminal policy as a system to control the power of village officials.

The implementation of criminal policies in village financial management, which were normatively designed through Law Number 6 of 2014, Minister of Home Affairs Regulation Number 20 of 2018, and Simalungun Regent Regulation Number 18 of 2021 to guarantee the principles of legality, transparency, and accountability, in the case of Defendant Kardianto (SUBSIDIAIR), has proven to have failed to function as a corruption prevention mechanism. As Pangulu Nagori Banjar Hulu and Holder of Village Financial Management Authority (PKPKD), Kardianto has strategic authority to determine the Village Budget, approve RAK and SPP, and control all village cash flows, but this authority was used together with Treasurer Bambang Surya Siregar to facilitate irregularities through the BRI Business Internet Banking (IBBIZ) system without verification by the Village Secretary, without a valid SPP, and without proof of receipt of goods or services. Village funds were systematically diverted through fictitious providers CV. Al Abid Husien and UD. YO & YO acted as intermediary accounts, along with the creation of fictitious accountability reports for various activities such as PMT (Food and Drug Assistance), stunting, BUMNag (State-Owned Enterprises), concrete

rebates, BLT (Direct Cash Assistance), and food security, which were not actually implemented. Even for the 280 Meter Parit Pasang project, funds were transferred to the account of the defendant's biological child, Alya Arianti, and then returned to the defendant's personal account in order to break the flow of funds, indicating a family-based money trail corruption pattern.

The Simalungun Regency Inspectorate's findings, which recorded state losses of Rp573,524,757, prove that all village administrative control instruments are dysfunctional, resulting in criminal policies that should be preventative in nature instead shifting to repressive ones through the application of Article 3 and Article 2 paragraph (1) of the Corruption Law as an *ultimum remedium*. Thus, this case confirms that the abuse of authority by the Village Financial Management Unit (PKPKD), collusion between the Village Head and Treasurer, and weak internal verification have rendered the village financial management system a legal vacuum that fails to prevent corruption.

As a result, the findings of this literature highlight the important role of the Indonesian prosecutor's office as a legal development institution involved in prevention, community protection, and empowerment of village legal structures, in addition to its role as a law enforcement agency prosecuting violations. This strategy is crucial for increasing legal knowledge and systematically reducing the likelihood of corruption (Ismarandy, I., Syahrin, A., Hamdan, M., & Sembiring, 2021).

In the context of village financial management, a preventive approach is very important considering the large allocation of village funds managed directly by the village government, as well as the limited administrative capacity and legal understanding of village officials which has the potential to open up space for irregularities (Liani, Y., Takari, D., & Ompusunggu, 2024). Therefore, the Village Guard Prosecutor Program (Jaga Desa) was designed as a preventive criminal policy instrument implemented by the Republic of Indonesia Prosecutor's Office, especially the Simalungun District Prosecutor's Office, to prevent the occurrence of criminal acts of village fund corruption from the initial stage.

Implementation of the Village Guardian Prosecutor Program in an Effort to Prevent Deviations in Village Financial Management

Based on research (Dwi Prasetyo, 2024), Through a preventative approach encompassing legal education, intensive mentoring, and direct supervision of village officials, this program aims to build more transparent and accountable village fund governance. This will significantly increase legal awareness and community involvement in monitoring the use of village funds. According to research findings, the Village Guard Prosecutor effectively reduces the potential for corruption and increases public trust in village administration.

The Village Guard Prosecutor program itself is an implementation of Attorney General Instruction Number 5 of 2023, which emphasizes the role of the prosecutor's office not only in repressive action but also in early prevention of village fund misappropriation. This program includes strengthening the capacity of village human resources through legal counseling, proactive supervision through collaboration with other agencies, and utilizing technology through the Village Guard application for real-time monitoring of fund use.

This approach is intended to detect potential irregularities early to prevent them from escalating into criminal acts. Furthermore, it was noted that there are obstacles to optimizing the Village Guardian Prosecutor program, including a lack of human resources in villages and technological limitations in the use of technology-based monitoring tools, which require ongoing development of legal tools and implementation techniques. This suggests that while the Village Guardian program has been successful in improving legal knowledge and monitoring capabilities, continued improvement is needed to achieve a broader and more comprehensive impact, particularly in the administratively and socially complex village environment.

The results of this study indicate that the implementation of the Village Guardian Prosecutor Program at the Simalungun District Attorney's Office is substantively aligned with the criminal policy framework formulated in this study's findings. The preventive approach through legal education, administrative assistance, and direct supervision of village officials has been able to increase transparency, accountability, and compliance with statutory provisions in the management of village funds. This confirms that a criminal policy that emphasizes prevention not only serves as a complement to law

enforcement but is a primary instrument in minimizing the risk of village financial irregularities (Tanjung, D. N. F., & Yusuf, 2025).

Normatively, the Village Guard Prosecutor Program represents a concrete implementation of Attorney General Instruction Number 5 of 2023, which emphasizes the expansion of the prosecutor's office's role in building legal awareness in village communities. From a modern criminal policy perspective, this regulation demonstrates a paradigm shift in the prosecutor's office from a "post-the-fact" approach to a "prevention before violations occur" approach.

Research findings indicate that the implementation of this policy at the Simalungun District Attorney's Office is carried out through various activities, including legal counseling, assistance in preparing village financial documents, monitoring the implementation of village development programs, and utilizing the Jaga Desa application as a technology-based monitoring instrument.

The preventive approach implemented in the Village Guard Prosecutor Program also closely correlates with the principles of restorative justice as outlined in this study. The legal assistance provided by prosecutors is not intended to find fault with village officials, but rather to build legal awareness, improve administrative governance, and prevent state financial losses.

The optimization of the Restorative Justice House, which is part of this program, demonstrates that criminal policy can be implemented in a humane and educational manner without diminishing the function of law enforcement. Thus, the research results strengthen the argument that preventive crime policies based on legal guidance and education are more effective in the context of village financial management than purely repressive approaches (Adinata, R., Nugraha, A. F., Permadi, Y. T., Arsandho, H., & Alam, 2025).

Findings (Ismarandy, I., Syahrin, A., Hamdan, M., & Sembiring, 2021) This demonstrates that the prosecutor's office plays a strategic role in preventing and handling criminal acts of village fund corruption through the establishment of various preventive programs, such as AKUR and the Village Guard Prosecutor. These programs share a common goal: to improve legal understanding among village officials, strengthen internal oversight systems, and accelerate early detection of potential misappropriation of village funds. This aligns with research findings that position criminal policy as a systematic and planned effort to reduce criminogenic factors in village financial management (Ali, S., Ahmad, I., & Amu, 2025).

The research also shows that the successful implementation of the Village Guard Prosecutor Program is greatly influenced by the synergy between the prosecutor's office and other agencies, such as the Government Internal Supervisory Apparatus (APIP), local governments, and village communities. This collaboration is a crucial element in preventive crime policy because it allows for more comprehensive and sustainable oversight. These findings reinforce the research framework that emphasizes that crime policy cannot be effective if implemented sectorally, but rather must involve various stakeholders in an integrated oversight system (Simarmata, M., & Yusuf, 2024).

However, the research findings also revealed various obstacles in the implementation of the Village Guard Prosecutor Program that are relevant for analysis within a criminal policy framework. Limited human resources at the village level, low legal and technological literacy, and unequal use of the Jaga Desa application are major obstacles to optimizing village financial management oversight. This situation indicates that even though preventive criminal policies have been well-designed normatively, the effectiveness of their implementation still depends heavily on the readiness of social, administrative, and technological structures at the village level.

These findings align with the research findings of Muti'ah and Habibullah, which examined village fund management during the COVID-19 pandemic. In emergency situations, changes in budget policies and accelerated fund disbursement actually increase the risk of irregularities and corruption. The research findings indicate that a preventive criminal policy approach through legal assistance, budget monitoring, and legal education by the prosecutor's office becomes increasingly crucial to ensuring that village fund use remains within the law. This emphasizes the relevance of the research findings, which place prevention as a key element in criminal policy, especially in dynamic social and economic conditions.

Overall, this discussion demonstrates a strong link between the research findings and the findings. A draft preventive crime policy emphasizing legal education, administrative assistance, proactive oversight, and the application of restorative justice principles has been proven to be effectively implemented through the Village Guard Prosecutor Program at the Simalungun District Attorney's Office. This implementation not only contributes to minimizing the

risk of village fund corruption but also fosters a more compliant, participatory, and sustainable legal culture in villages.

Therefore, this study confirms that a preventive crime policy based on legal assistance and strengthening the capacity of village officials is a relevant and effective model for preventing mismanagement of village finances. This model is worthy of development and sustainable implementation throughout Indonesia as part of a national anti-corruption strategy that emphasizes not only enforcement but also prevention and empowerment of the legal community at the village level.

Conclusion

A preventive criminal policy approach in village financial governance provides a more effective alternative than repressive measures in addressing the risk of irregularities and corruption. The findings demonstrate that the Village Guard Prosecutor Program in Simalungun District has operationalized preventive principles through legal counseling, administrative assistance, proactive supervision, and the use of supervisory technology.

This approach contributes to improving legal awareness among village officials and strengthening transparency and accountability in financial management. However, its effectiveness remains constrained by several structural challenges, including limited human resources, low levels of legal and technological literacy, and weak inter-agency coordination.

Therefore, enhancing the effectiveness of preventive criminal policy requires strengthening the capacity of village officials, improving institutional coordination, and optimizing the use of technology in supervisory mechanisms. Overall, the program reflects a promising direction toward more effective, accountable, and law-based village financial governance, while highlighting the need for continuous institutional and capacity development.

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Author Contributions Statement

SW, was responsible for the conceptualization of the study, development of the theoretical framework, data collection and analysis, and preparation of the original draft of the manuscript. FR, contributed to the methodological design, data validation, refinement of the analysis, and critical review and editing of the manuscript. All authors have read and approved the final version of the manuscript for publication.

AI Usage Statement

During the preparation of this manuscript, the authors utilized artificial intelligence tools in a limited capacity to assist with technical aspects, such as language editing and improving clarity of expression. The use of such tools did not replace the authors' intellectual contributions in data analysis, interpretation, or the formulation of conclusions. All content presented in this article remains the sole responsibility of the authors.

Conflict of Interest

The authors declare that there are no conflicts of interest related to this research, authorship, or publication of this article. The study was conducted independently without any external influence that could compromise the objectivity and integrity of the research findings.

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