



A SHIFT IN THE IMPLEMENTATION OF BUREAUCRACY IN THE LEGAL PERSPECTIVE OF VILLAGE GOVERNMENTS IN INDONESIA

NITARIA ANGKASA¹, YUSWANTO², BUDIYONO³, HIERONYMUS SOERJATISNANTA⁴

¹Master of Law and Legal Studies Doctoral Student, Faculty of Law, University of Lampung, Indonesia

^{2,3,4}Lecturer in the Master of Law and Legal Studies, Faculty of Law, University of Lampung, Indonesia

nitariapasa@gmail.com

Abstract-- Social development in communities has continued to rapidly evolve, necessitating that governments be prepared to meet the needs of their villages. This requires restructuring village government bureaucracies to conform to existing laws and regulations and provide for the welfare of their communities. Restructuring village bureaucracies is a shared obligation between village officials and the community. This research examines the nature of this shift in bureaucracy and the urgency of realizing principles of village governance regarding financial management. The method used is empirical normative juridical, which relies on documents, legislation, and field facts. The study finds that bureaucracy should always be based on the law and legal certainty, particularly in policy-making and decision-making, to prevent maladministration. Good governance requires practical knowledge, traditional manners, and professionalism. Public service problems present a challenge for villages to improve their quality and offer fast, easy, and good services.

Keywords— Bureaucratic Shift, Community Welfare, Policy Implementation, Good Governance, Village Government

Table of Contents

INTRODUCTION

1. METHODOLOGY

2. RESULTS AND DISCUSSION

3. CONCLUSION

REFERENCES

INTRODUCTION

The change of paradigm in government administration from a centralized system to a decentralized system has opened up space for regions to manage and regulate their households according to their respective characteristics (Soeprapto, 2007). On this basis, regions may adopt policies for reforming the government system by the sociocultural conditions and aspirations of the local community (Asshiddiqie, 2004). Constitutionally, this action is justified by the UUD 1945. At least, this can be read in Article 18B of the UUD 1945. Article 18B of the UUD 1945 explains that the state recognizes and respects regional government units that are special or of a special in nature. Such recognition and respect as long as the customary law community units and their traditional rights are still alive and by the development of society and the principles of the Unitary State of the Republic of Indonesia (Nurtjahjto & Fuad, 2010).

Efforts to strengthen villages always go through many problems, obstacles, and dilemmas (Muazzin, 2014). This is due to several factors, including the sterility of the roles of village institutions



in welcoming the changes (Susanto et al., 2022). Several attempts at reform and rearrangement from the old spirit and rules to the new spirit and rules have not been completely smooth (Widjaja, 2003). Internally, the Village Government has not yet found its true identity in the era of village autonomy, where the village is an autonomous region from a higher government so that the village can take initiatives, creations, and innovations by the spirit of existing autonomy change.

In line with the strengthening of villages through Law No. 6 of 2014 concerning Villages (Village Law) and its implementing regulations, have made the position and role of village regulations increasingly important in the running of village governance. If we read Implementing Regulation No. 47 of 2015 concerning the Implementing Regulations of Law No. 6 of 2014 concerning Villages, which is one of the implementing regulations of the Village Law, it appears that village regulations are the main instrument and spearhead in the implementation of village governance. However, in the current development, the village administration seems to be experiencing a shift in the implementation of the village administration. This shift can be seen from national characteristics towards modern characteristics in the implementation of village governance.

The social development in the community has dramatically continued to develop, synergize the rapid social needs of the community, significantly continue to move dynamically demanding the government to always be ready to serve the needs of the village community (Rahayu et al., 2017). Every structure contained in an organ within the scope of government cannot anymore ignore developments and demands in society in fulfilling their welfare, political and economic dynamics are real factors that can encourage people to claim their rights as owners of the state if the needs for self-development and the environment are cannot anymore the target major government (Priyanti & Iriani, 2013).

Development in village communities is the main goal of the government as a whole which is the authority of the village government (Risnawan, 2019). However, various problems and stagnation in the implementation of development are things that we often encounter in various village administrations. Therefore, it cannot be denied that all eyes are on the activities of the village government. Starting from officials, academics, politicians, observers, and activists who both want to see the village up close. This means that the village government must be able to provide good services to the community.

This condition is an impact of the existence of government regulations that want to encourage national development that is based in the village (Jumaiyah & Wahidullah, 2019). Stakeholders want to see how the current dynamics of village development are, with the presence of Law Number 6 of 2014 concerning Villages, especially in terms of village financial management as an impact of the increasing number of village funds by the Central Government. Although it shows that the Government is serious in encouraging and advancing villages as Grassroot central to support national development (Trisnawati et al., 2016).

The restructuring of the village bureaucracy is a shared obligation between village officials and village communities. This can be done by working together in running the bureaucracy which aims to make it easier for public services using a bureaucratic system that is free from corruption, collusion, and nepotism between village officials and village communities. The success that is generated by the existence of a good relationship between village officials and the village community is one form of running good or bad government bureaucracy in every village.

Based on the description above, this research will describe the problems related to the shift in the implementation of the bureaucracy and its urgency in realizing the principles of village governance about village finances. This means that in the implementation of bureaucracy in the village, although what is currently being faced in the implementation of the bureaucracy itself is carried out by village officials. Village officials as executors of the bureaucracy must prioritize the interests of the community so that the form, direction, and goals of the bureaucracy can be achieved properly. Besides, implementing bureaucracy that leads to the interests of the community cannot be separated from the awareness of village officials as administrators in the village. Therefore, the form, direction, and goals of implementing the bureaucracy of each regime since the existence of



the village must become a reference and as a comparison.

1. METHODOLOGY

This research utilized an empirical normative juridical approach based on documents, legislation, and field facts to investigate the shift in bureaucracy and the importance of realizing principles of village governance regarding financial management. Additionally, a literature review was conducted to examine and critically evaluate academic literature related to the topic. The literature review aimed to find various ideas, principles, propositions, theories, or laws that could be used to answer the research questions formulated. Descriptive analysis was employed to interpret and explain the gathered ideas and information. The research employed a socio-legal approach, which eschews metanarratives and universality in favor of studying law-related issues from a contextual and multidisciplinary perspective.

2. RESULTS AND DISCUSSION

2.1. Shifting Forms of Bureaucratic Implementation in Village Government

Etymologically, bureaucracy comes from the term '*buralist*', then becomes '*bureaucracy*' which has recently been characterized by rational, impersonal, and legal ways of working (Sorensen, 2003). So far, bureaucracy refers to four definitions, namely: *First*, it refers to a certain organization group or institutions. This definition equates bureaucracy with the bureau. *Second*, it refers to a specific method for allocating resources in a large organization. This definition corresponds to the term bureaucratic making decision. *Third*, it refers to "kebiroan" or quality that differentiates between bureaus and other types of organizations. This definition refers more to the static characteristics of the organization. *Fourth*, as a group of people, namely people who are paid a salary who function in the government (Soeprapto, 2007).

Bureaucracy is a feature of modern society. For modern society, the order is a necessity. This regularity can be achieved if it is implemented by a formal institution that can control society's deviant behavior. The formal institution is the bureaucracy. Bureaucracy can be classified into three categories, namely (Siagian, 1994):

- a) The bureaucracy is seen as rationalism of government procedures and public administration apparatus. This meaning is in line with Weber's idea of bureaucracy, and by Evers, it is called the Weber Bureaucracy (BW).
- b) The bureaucracy is seen as a form of swelling organization and a large number of employees. This concept is often called *Parkinson Law*.
- c) The bureaucracy is seen as an extension of government power to control community activities. By Evers (in Zauhar) it is called *Orwelisasi*.

Thus, the term bureaucracy in society is interpreted diametrically (contradicting one another which is impossible to reach the common ground):

- a) Positively: Bureaucracy is an efficient and effective tool to achieve certain goals. With this efficient and effective tool, the goals of an organization (private and public) are easier to achieve.
- b) Negatively: Bureaucracy as a means of obtaining, maintaining, and exercising power. Bureaucracy is something that is full of inflexibility and structural stagnation (structural static), excessive procedures (ritualism) and perversion goals, alienation and automatic (automatism) and closes itself to differences of opinion (constraints of dissent). Bureaucracy like this according to Marx is parasitic and exploitative (Ismail, 2009).

One of the factors in the unsuccessfulness of the bureaucracy that serves the interests of society is economic factors. This is due to economic factors that can change all forms of habits in the implementation of the bureaucracy. The bureaucracy is always based on the law, has legal law certainty, especially in making policies and decisions. This is only to prevent the misuse of the role of the bureaucracy (mal-administration) in the process of carrying out its duties and functions, the essence of the bureaucracy is the work of running the government by people who rule professionally.



Such governance accumulates experience, requires good practice and well-regarded traditional manners, and requires precise practical knowledge, by which people have real village work attitudes.

Village bureaucratic reform will form a good village government system with the quality of competent apparatus resources. Village management must be carried out through gradual and sustainable bureaucratic reform. This is to make sure that the implementation of the Village Law goes according to expectations. For example, the readiness of the village government, apparatus resources, and the village management system are still weak. Solve problems that exist in the framework of implementing government gradually and sustainably, while developing the potential that exists in the village government so that all components and elements of the village have synergy and connectivity in running the government. Public services are expected by the community to be fast, easy, and good services. These three aspects of service are important points in the implementation of village governance. First, fast, easy and good service.

Structurally, the village government consists of the village head and village officials as elements of the village administration. Meanwhile, what is meant by B.P.D (*Badan Permusyawaratan Desa*) is an institution that is the embodiment of democracy in the implementation of village governance as an element of village administration. The government regulation also mentions Community Institutions, which are institutions formed by the community according to their needs and are partners of the village government in community empowerment (Syarif, 2013). For the implementation of the village government system, the Village Government and B.P.D create a Village Income and Expenditure Budget, abbreviated as APB village, which is stipulated by a Village Regulation. What is meant by Village Regulations are laws and regulations made by BPD together with the village head.

In the Dutch East Indies Ordinance, it was stipulated that the Village Head and members of the Village Government were appointed by the sovereign appointed for this. The village head of Bumiputera is given the right to regulate and manage his own (autonomous) household by observing the regulations issued by the Governor-General, Regional Government, and Resident or Autonomous Government appointed by ordinance. Besides, the Ordinance regulates the authority of Bumiputera Village to (a) collect taxes under certain supervision; (b) within certain limits establishes penalties for violations of the rules imposed by the Village (Manarisip, 2013).

Villages during the Japanese era were placed above the *aza* (*Kampong*, *Dusun*) which was the lowest institution (Mandasari, 2015). During the Japanese occupation era, Village autonomy was again restricted even to the Village under very strict regulation and control. The Village People were mobilized for war purposes, into militia units, such as Heiho, Kaibodan, Seinendan, and others. The village head functions as the people's supervisor to plant the crops that Japan wants, such as *jatropha*, rice, and sugar cane.

Substantively, Law Number 5 of 1979 places the village head not as the leader of the village community, but as an extension of the supra village government, which is used to control the population and village land. Law Number 5 of 1979 confirms that the Village Head is elected by the people through direct democracy. The provisions for direct Village Head elections constitute an electoral side (electoral) of the Village. When the president, governor, and regent are determined oligarchically by the parliament, the village head is elected directly by the people.

Because of this, the privileges above the Village are often referred to as the bastion of democracy at the grassroots level. But empirically, the practice of village head elections does not fully reflect the will of the people. *Pilkades* is always loaded with manipulation and control of the village Supra government through terms that are formulated politically and administratively. There is a tendency that the *pilkades* is always tinged with intimidation of the people, manipulation of the results, and is tightly controlled by the State. So that what stands out the most from the *pilkades* is a political process to resolve local power relations, rather than as an arena for people's sovereignty.

It is marked by the promulgation of Law No. 22 of 1999. The difference between this law and Law No. 5 of 1979 is that the basic spirit of Law Number 22 of 1999 is to recognize the diversity and uniqueness of the Village (or by other names) as a self-governing community, which of course is a

manifestation of the meaning of "special" in Article 18 of the UUD 1945. Where this meaning is different from the spirit and design contained in Law No. 5 of 1979 which only places the village as the lowest government unit under the sub-district head.

The politics of national law will play a very important role and provide direction for the development of national law in the strengthening of demands for legal globalization, especially in village governance (Saleh, 2013). During the times, there may be when there is a transparency of the legal system in village governments in integrating with the global legal system. Because after all, no legal system is perfect and each of them has weaknesses and strengths.

In this connection, Raharjo (1999) argues that since the beginning law has never been able to satisfy human desires as a tool that becomes the benchmark between perfectly "right" and "wrong" actions. Mismanagement can even be said, such as the expression "*Summum ius summa iniuria*" that the law that works too hard creates injustice.

A shift in the bureaucracy is inseparable from a shift in regulations or legislation. It becomes a system that cannot be separated substantially. Therefore, in the development of laws and regulations on villages, it can be seen in the table below:

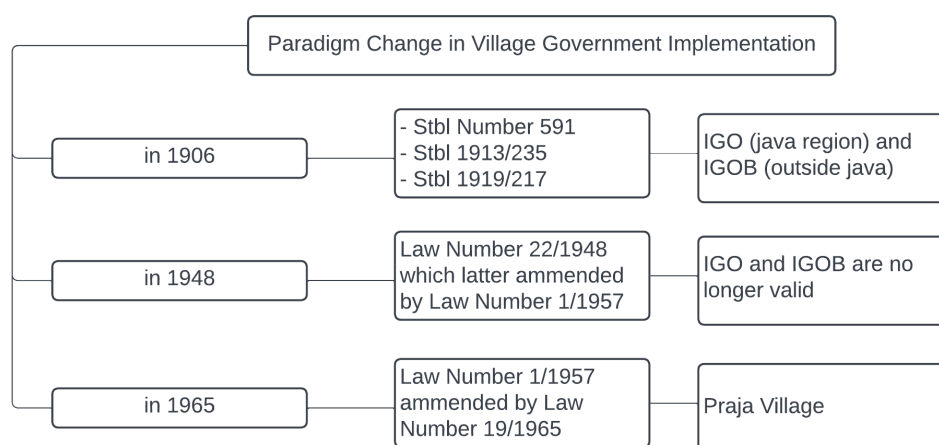


Figure 1. Development of Village Regulations and Changes in Paradigm

Source: Compiled from Habibi (2012)

The administration of village government should not be treated as a unit of political and governmental organizations but should be treated as a unit of social, economic, and cultural organization (Rahman et al., 2016). In its development, the implementation of the village government has experienced a shift from the national to a modern bureaucracy. This is very possible to happen, especially when we see the many regulations that underlie village government tend to lead to modernization. For example, at this time, the implementation of village government in organizing the election of village heads and other officials in the village no longer uses the village democratic system "*rembuk desa*" (village meetings to determine the village head and village officials) (Dauri et al., 2020).

In line with the strengthening of villages through Law no. 6 of 2014 concerning Villages (Village Law) and its implementing regulations, have made the position and role of village regulations increasingly important in the running of village governance. If we read Implementing Regulation No. 47 of 2015 concerning the Implementing Regulations of Law No.6 of 2014 concerning Villages, which is one of the implementing regulations of the Village Law, it is evident that village regulations are the main and spearhead instrument in the implementation of village governance. However, in the current development, the shift in implementing village administration seems to be experiencing a shift. This shift can be seen from national characteristics towards modern characteristics in the

implementation of village governance.

2.2. The Urgency of the Bureaucracy in Realizing the Principles of Village Administration about Village Finance

The essence of village development is to improve the conditions and standard of living of the community (Syamsi, 2015). The village government as a tool to achieve the goals of state administration functions as the long hand of the government in the framework of national development for the attainment of equitable people's welfare. In measuring the performance of the village bureaucracy several indicators can be used, namely, productivity, service quality, responsiveness, responsibility, and accountability (Karimah, 2014). Thus the essence of the bureaucracy is the work of carrying out orders by people who rule professionally (Mustanir, 2016). This means that the bureaucracy must be neutral and serve the interests of the community as a whole and side with the interests of all the people.

The urgency for implementing village authority in village development mainly lies in the ability of bureaucratic governance to manage village finances. One of the derivative regulations from Law number 6 of 2014, is the Minister of Home Affairs Regulation Number 20 of 2018 regarding village financial management. Several rules provide flexibility for villages in managing village finances independently. This management process requires the ability of the village government to organize its finances so that the development process can run well, based on the principles of village finance.

Village financial management is inseparable from the synchronization of bureaucratic principles so that in the management of village finance, it can uphold the principles of legal certainty, benefit, and success. This principle can be seen in the image below:

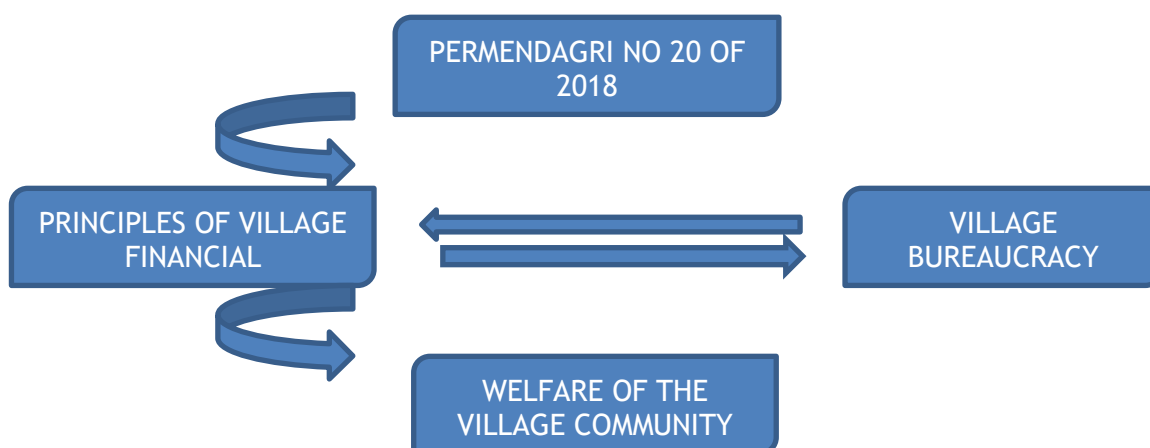


Figure 2. Synchronization of Bureaucratic Principles in Village Financial Management and Indicators

The sketch above is a form of equating the characters between the principles of village financial management and indicators of the village bureaucracy. Both of these are carried out in one village government forum which is used as the basis for achieving the welfare of the village community. If seen from the form of the image above, the implementation of indicators and principles of village financial management should be carried out with due regard to the interests of the community, not the interests of certain people or positions. This can provide a solution so that the bureaucracy and the principles of village financial management that are given the mandate by Permendagri Number 20 of 2018 concerning village financial management can run well. Therefore, a good bureaucracy cannot be separated from the model used.

The bureaucratic development model is not a historical conclusion, but rather to describe an event that will occur one day. Thus the development model lies in complex dispositional statements. This will be useful if it can identify the pressures, problems, opportunities for hope, and forms of adaptation that emerge typically. Within the bureaucracy, there will be three types of formal



organizations, all of which have their characteristics (Nonet & Selznick, 2010). The formal type of bureaucracy will lead to a form of bureaucracy that should be implemented in service to the interests of the public at large, not personal and group interests. The interests that arise because of the group will have an impact on the implementation of the bureaucracy that is not clear and tends to cause things that violate the provisions of the legislation. Below will describe the types of formal organizations in the bureaucracy according to nonet, including:

Table 1. Types in the Bureaucracy

	Pre-Bureaucratic	Bureaucratic	Post-Bureaucratic
Destination	Particularity, mixed, between interests and responsibility	Explicit, certain, public, identified with the jurisdiction assigned	Mission-oriented, flexible
Authority	Traditional, charismatic, unstructured	The various areas of competence hierarchically, communication, through the channels of formal rationality	Team organization with clusters, open communication tasks, diffusion of authority, substantive rationality
Regulation	Not systematic	Codified; the blueprint for action, focus on an administrative order.	Subordinate to the objective of refusing to be bound by rules
Decision Making	It is <i>ad hoc</i> subject to the will of one person and uncontrolled actions by subordinates.	The Systematic; routine, limited delegation, there are assumptions about a stable social environment consisting of elements that have been classified and made to comply with regulations	Participate; problem-centered; For broad delegations, there are assumptions about an environment with changing demands and opportunities.
Career	Unstable; unprofessional, positions can be bought and sold or as side income for the elite.	Officers as full-time professionals committed to the organization, no personal constitution, appointment based on ability, emphasis on seniority and position	Anchor and temporary affiliates; involved through subcontracting, the experts have an autonomous professional base.

Source: Nonet & Selznick (2010)

Development models show vulnerability and as well as sources of growth. Most of the forces driving change are generated by problems and conflicts, which run the risk of regressing. Thus, responsive legal demands originate from the limitations found in an autonomous legal system, however, in achieving complex results, responsive law creates a great need in implementing a bureaucracy that is clean, competent, and serves the interests of society.

CONCLUSION

Based on the findings of this study, the following conclusions can be drawn:

1) The village bureaucracy system differs significantly from the state bureaucratic system, despite both being responsible for carrying out state tasks related to public services and development. The development of village administration has undergone a shift from national to modern bureaucracy due to the various regulations that promote modernization. This shift needs to be implemented throughout Indonesia while ensuring the welfare of the village community. Village officials should prioritize providing excellent service and transparency to the areas they lead. This shift in the implementation of village administration indicates a shift from national characteristics towards modern characteristics in the implementation of village governance.

2) The urgency of village government bureaucratic governance is to prioritize the interests of the community. The bureaucracy should have a professional spirit, and integrity should be embedded in the work ethic of village officials. The village government should be able to organize its finances based on the principles of village finance, which include planning, implementation, administration, and accountability, to ensure that the development process runs smoothly. This can be achieved through improvements to the bureaucracy and administrative systems in village financial management.



REFERENCES

- [1] Asshiddiqie, J. (2004). *Format kelembagaan negara dan pergeseran kekuasaan dalam UUD 1945*. FH UII Press.
- [2] Dauri, D., Anugerah, T. H., & Nuraini, H. (2020). *Problematika Hukum dalam Pengelolaan Dana Desa berdasarkan Perspektif Otonomi Desa di Lampung (Studi Desa Paku Negara Kabupaten Pesisir Barat)*. *JURNAL MERCATORIA*, 13(1), 75-94. <https://doi.org/10.31289/mercatoria.v13i1.3452>
- [3] Habibi, F. (2012). *Pasang Surut Otonomi Desa*. *Sawala : Jurnal Administrasi Negara*, 1(1), Article 1. <https://doi.org/10.30656/sawala.v1i1.304>
- [4] Ismail, M. (2009). *Politisasi birokrasi (Cet. 2)*. Averroes Press.
- [5] Jumaiyah, J., & Wahidullah, W. (2019). *Pembenahan Pengelolaan Keuangan Dana Desa: Studi Kasus Desa Sengonbugel*. *Media Riset Akuntansi, Auditing & Informasi*, 19(1), 19. <https://doi.org/10.25105/mraai.v19i1.3307>
- [6] Karimah, F. (2014). *Pengelolaan Alokasi Dana Desa dalam Pemberdayaan Masyarakat (Studi pada Desa Deket Kulon, Kecamatan Deket, Kabupaten Lamongan)*. *Jurnal Administrasi Publik*, 2(4), 597-602.
- [7] Manarisip, M. (2013). *Eksistensi Pidana Adat Dalam Hukum Nasional*. *LEX CRIMEN*, 1(4), Article 4. <https://ejournal.unsrat.ac.id/index.php/lexcrimen/article/view/900>
- [8] Mandasari, Z. (2015). *Politik Hukum Pemerintahan Desa Studi Perkembangan Pemerintahan Desa Di Masa Orde Lama, Orde Baru, Dan Reformasi) [Thesis, Universitas Islam Indonesia]*. <https://dspace.uui.ac.id/handle/123456789/8300>
- [9] Muazzin, M. (2014). *Hak Masyarakat Adat (Indigenous Peoples) atas Sumberdaya Alam: Perspektif Hukum Internasional*. *Padjadjaran Journal of Law*, 1(2), Article 2. <http://jurnal.unpad.ac.id/pjih/article/view/7072>
- [10] Mustanir, A. (2016). *Implementasi Kebijakan Dana Desa Dan Partisipasi Masyarakat Dalam Pembangunan Di Desa Teteaji Kecamatan Tellu Limpo Kabupaten Sidenreng Rappang*. *Jurnal Politik Profetik*, 4(2), Article 2. <https://doi.org/10.24252/profetik.v4i2a6>
- [11] Nonet, P., & Selznick, P. (2010). *Hukum Responsif*, penerjemah Raisul Muttaqin, cetakan kelima. Bandung: Nusa Media.
- [12] Nurtjahjto, H., & Fuad, F. (2010). *Legal standing kesatuan masyarakat hukum adat dalam berperkara di Mahkamah Konstitusi*. Salemba Humanika.
- [13] Priyanti, D., & Iriani, S. (2013). *Sistem Informasi Data Penduduk Pada Desa Bogoharjo Kecamatan Ngadirojo Kabupaten Pacitan*. *IJNS - Indonesian Journal on Networking and Security*, 2(4), Article 4. <https://doi.org/10.1123/ijns.v2i4.181>
- [14] Raharjo, S. (1999). *Masalah Kebhinekaan Sosial Budaya Dalam Reformasi Hukum Nasional Menuju Masyarakat Madanih*. Makalah, Disampaikan Pada Seminar Hukum Nasional Ke-VII, Diselenggarakan Oleh BPHN-Depkeh RI Di Jakarta.
- [15] Rahayu, N. K. Y., Ni Kadek Sinarwati, S., & Made Arie Wahyuni, S. E. (2017). *Analisis Pengaruh Profesionalisme Pengelolaan Keuangan Daerah, Pemanfaatan Teknologi Informasi, Dan Pengendalian Internal Terhadap Kualitas Laporan Keuangan Pada Dinas Pendapatan Daerah Kabupaten Gianyar*. *JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi) Undiksha*, 8(2), Article 2. <https://doi.org/10.23887/jimat.v8i2.11233>
- [16] Rahman, I. N., Triningsih, A., W, A. H., & Kurniawan, N. (2016). *Dasar Pertimbangan Yuridis Kedudukan Hukum (Legal Standing) Kesatuan Masyarakat Hukum Adat dalam Proses Pengujian Undang-Undang di Mahkamah Konstitusi*. *Jurnal Konstitusi*, 8(5), 767-802. <https://doi.org/10.31078/jk%x>
- [17] Risnawan, W. (2019). *Profesionalisme Perangkat Desa Dalam Pengelolaan Keuangan Desa*. *Dinamika : Jurnal Ilmiah Ilmu Administrasi Negara*, 6(2), Article 2. <https://doi.org/10.25157/dinamika.v6i2.2261>
- [18] Saleh, M. (2013). *The Existence of Customary Law in the Polemics of Positive Law-a Study From the Perspective of Constitutional Law*. *Jurnal IUS Kajian Hukum Dan Keadilan*, 1(3).
- [19] Siagian, S. P. (1994). *Patologi birokrasi: Analisis, identifikasi dan terapinya*. Ghalia Indonesia.
- [20] Soeprapto, M. F. I. (2007). *Ilmu Perundang-Undangan 1: Jenis, Fungsi, dan Materi Muatan*. PT Kanisius.
- [21] Sorensen, G. (2003). *Demokrasi dan Demokratisasi: Proses dan Prospek dalam Sebuah Dunia yang Sedang Berubah*. Yogyakarta: Pustaka Pelajar.
- [22] Susanto, H., Sinaulan, R. L., & Ismed, M. (2022). *Legal Certainty Regarding The Imposition Of Criminal Extortion Sanctions Involving Community Organizations (ORMAS)*. *Policy, Law, Notary And*



Regulatory Issues (POLRI), 1(2), 37-54.

- [23]Syamsi, S. (2015). *Partisipasi Masyarakat Dalam Mengontrol Penggunaan Anggaran Dana Desa*. *Jisip : Jurnal Ilmu Sosial Dan Ilmu Politik*, 3(1), Article 1. <https://doi.org/10.33366/jisip.v3i1.69>
- [24]Syarif, A. (2013). *Pasang Surut Otonomi Daerah dalam Sistem Ketatanegaraan Republik Indonesia (Tinjauan Sejarah Hukum Pemerintahan Daerah)*. *INOVATIF | Jurnal Ilmu Hukum*, 6(7), Article 7. <https://online-journal.unja.ac.id/jimih/article/view/2181>
- [25]Trisnawati, N. A., Burhanuddin, B., & Ferina, I. S. (2016). *Efektivitas Realisasi dan Serapan Anggaran Pendapatan dan Belanja Daerah pada Kabupaten Ogan Komering Ilir Tahun 2013-2015*. *Akuntabilitas*, 10(1), 37-54.
- [26]Widjaja, H. A. W. (2003). *Otonomi Desa: Merupakan Otonomi yang Asli, Bulat dan Utuh*. PT. RajaGrafindon Persada.