THE VILLAGE LAW IS A GRACE FOR VILLAGE IN INDONESIA

By Junaedi

Government Study, Universitas Muhammadiyah Makassar, Sultan Alauddin street, No. 259 Makassar

Email: junaedi@unismuh.ac.id

Abstract

The study in this article regarding the enactment of Law Number 32 of 2004 concerning Regional Government is the forerunner to the birth of Law Number 6 of 2014 concerning Villages which provides legal certainty to village governments to make independent efforts to advance the welfare of rural communities. Through Village-Owned Enterprises which were established using the authorized capital from the Central Government, Regency/City Governments, and community savings, they are engaged in rural resources. BUMDes provides income as dividends to the Village Government. Therefore, the birth of the village law is a blessing in itself for rural areas in Indonesia. The research was conducted with a phenomenological narrative approach. Data were collected through literature study and empirical observations. The results of the study show that with the new village law, rural development becomes even, community welfare increases through village community empowerment, village income increases with village-owned enterprises and equitable infrastructure development due to the availability of budget.

Keywords: Village Law, Village Government, Village.

INTRODUCTION

On December 18, 2013, the Plenary Session of the Indonesian House Of Representative ratified the Law on Villages. This is the most beautiful gift for those who are fighting for the prosperity of the community, especially the village community and at the same time providing legal certainty for the existence of the village which has only been an object that has been marginalized from the development process which has always been centralized.

The hope for change was opened in this reform era with the issuance of Law no. 22 of 1999 concerning Regional Government which was revised to become Law 32 of 2004 concerning Regional Government, the latest through Law no. 23 of 2014 concerning Regional Government. The law brought major changes that were fundamental to the position and relations (Aziz, 2016). However, nevertheless, it seems that the Law has not been able to return to the true existence of the Village as the lowest level of government that

has the right to regulate its household without leaving customs.

The birth of the Village Law has become an entry point for changes to the chaotic regional development that has made the Village an object of sufferers. So far, Law no. 32 of 2004 is considered to have placed the position of the Village in an ambivalent and unclear position. This Law emphasizes that the principle of village government is independent autonomy. Independent autonomy means that it is not exactly the same as customary law community units, but the authority given by the state determines the village as the administrative executor of the element of government, therefore it can also be said that the format of village autonomy according to Law no. 23 of 2014 concerning Regional Government is a mixed form form recognized by the state. Village recognition in the government of the Unitary State of the Republic of Indonesia is regulated in the constitution of the state of Indonesia, which is stated in Article 18B Paragraph (2) of the 1945

Constitution of the Republic of Indonesia (Rosidin, 2019).

Law no. 23 of 2014 concerning Regional Government has set about Villages, has perfected the rules on Villages regulated in Law no. 22 of 1999. Basically Law no. 6 of 2014 concerning Villages aims to optimize village development and empower rural communities, one of which is through and directly from the state budget in the form of a village fund scheme (Sofianto, 2017). However, there are still some problems with its implementation.

First, Law no. 32 of 2004 has not regulated the division of authority between the central government, provincial/district governments and village governments. When referring to the principle of decentralization or the granting of authority and autonomy based on Law no. 32 of 2004 that the central government has the authority to give authority governments while village local governments carry out the assignment and authority of local governments, provincial, district. Basically the principle of decentralization is carried out because of the principle of centralization first (Rauf, 2015).

Basically Law no. 32 of 2004 which places the village under the district government, there is no relationship and competition between the two institutions, but Law no. 32 of 2004 which considers and maintains independent authority originating from village origin rights. The existence of considerations that confirm the authority of the origin of this village proves that Law no. 32 of 2004 adheres to the recognition principle. As a result of the principle of recognition of original autonomy, the village has the authority to manage and regulate its own affairs based on the rights of origin and autonomy that has been owned by the village for a long time, although there are still many who doubt this.

Many views say that now the original autonomy has been lost because all government affairs have become the state's property; there is no single government affair that escapes state regulation. Many people who have gone beyond the original autonomy perspective convey and demand the granting (decentralization) of autonomy to the Village from the state, namely the distribution of authority and greater finances. In the colonial era, for example, in Article 14 of the Revenue-Instruction, it was clearly stated that the Village Head had obligations relating to village income in general. Even in Article 74 stated that the responsibility for village taxes lies with the authority of the village head and various other authorities such as in law enforcement efforts.

In terms of welfare, Law no. 32 of 2004 has brought a vision of prosperity through the institutional design of regional autonomy. However, the vision of welfare has not been clearly stated in the village regulations.

Second, the design of village government institutions is not perfect as a vision and policy to build independence, democracy, and village welfare. The issue of diversity, for example, always invites questions about its institutional format and design. Although Law no. 22 of 1999 and Law no. 32 of 2004 emphasize diversity, many people consider that the design adopted is still the default village, so that it does not provide space for optional villages by local diversity. The standard format is an village administrative (the local state government) which is certainly not a traditional village that has original autonomy (self-governing community). Regional autonomy since the Dutch colonial era underwent changes, even during the Japanese colonial era, there was also a tug of war due to political interests at that time so that in the post-independence period, Indonesia began to determine its direction through law (Sufianto, 2020).

Law No. 32 of 2004 does not place the Village in an autonomous position and does not allow the formation of a customary village alone without an administrative village. Both Law no. 22 of 1999 and Law no. 32 of 2004 which determines that the village is subsystem

part of the district administration. Effective village government requires guidance and supervision carried out by the District Government on village government officials in the process of administering government, so that village officials can carry out their duties and obligations in serving the community. The services provided by the village government can be administrative in nature to complement the various needs of the people (Sondakh, 2017). Village government officials, both those with the status of state civil servants and those who contract as public servants who serve the village community, do not differentiate providing services (Yudiatmaja, 2017).

The administrative village position has consequences for the limited authority of the Village, especially in the planning and financial processes. The authority of origin (original) is difficult to translate and identify because of its diversity. The authority in the areas of government delegated by/from the district is more of a residual authority that cannot be exercised by the district/city and contains many burdens because it is not accompanied by proper funding. Administrative villages have obstacles in providing services to the community due to the knowledge and skills of village officials which are still below standard so that it affects the quality of their services (Higau, 2015).

The village in planning development does not have a significant role, the village government only proposes a village development plan which is then proposed to the district government. Every year the village government is required to hold a Village Development Planning Meeting to propose plans to the district. In empirical practice, the process does not make participatory planning because the village planning contained in the Development Planning Deliberation becomes a complete document in the Development Regency/City Planning Deliberation process. The role of the village head in development planning in his area also acts as a supervisor for the implementation of

the planned development. The village head in planning development involves the participation of the community as well as the village consultative body (Sarpin, 2019).

Third, the design of Law no. 32 of 2004 concerning villages is too general so that the articles on villages can only be implemented after the issuance of Government Regulations and Regional Regulations. This tendency makes the implementation of authority to the Village highly dependent on the speed and capacity of the central government and local governments in making further village arrangements.

Law No. 6 of 2014 concerning villages has been passed which is the hope for the village government to protect its interests. in the regulations, there will be several provisions that will still have to be elaborated in the regulations below, and the hope is that they are in line with the relevant laws and regulations.

METHODOLOGY RESEARCH

The research was conducted with a phenomenological narrative approach. Data were collected through literature study and empirical observations. Documentation studies were carried out regarding historical data on the actual condition village in Indonesia. Data analysis techniques are explorative-qualitative, by analyzing Volksgeist theory (Hegel, 2009).

Result and Discussion

The Birth of a Village in Indonesia

Before the birth of Law No. 5 of 1979 Village Government, regulated by:

- 1. Inlandsche Gemeente Ordonnantie which applies to Java and Madura (Kleintjes, 1929);
- Inlandsche Gemeente Ordonnantie Buitengewesten which applies to outside Java and Madura
- 3. Inlandsche Staatsregeling (IS) Article 128 is the basis for regulations that state the authority of village community members to choose their village head, which each local custom prefers.

- 4. Herzen Indonesiasch Reglement Reg (HIR) and the New Indonesia Reglemen (RIB), the contents of which are the Regulations on Civil and Criminal Procedure Law in the State Courts in Java and Madura; and
- After independence, the implementation of these regulations must be guided by Pancasila and the 1945 Constitution as outlined in Government Regulations, Regional Regulations, Village Consultative Decisions, etc.

Indeed, before the issuance of Law. 5 of 1979. uniform Village are no Government regulations throughout Indonesia. For example, some are applicable in Java and Madura, and some are outside Java and Madura. The village government since the colonial era has been the lowest government in the government system, both the royal system led by the king and the presidential system and even the parliamentary system. The village government is an extension of the central government with several tasks assigned to it. The village government has a unique characteristic, namely the election of the village head elected directly by the village community (Amaliatulwalidain, 2017).

The Regional Government System is regulated in Article 18 of the 1945 Constitution, that: "The division of Indonesia's regions into large and small regions with the form of government structure is stipulated by law by taking into account and considering the basis of deliberation in the state government system and the rights of origin in special regions". In the Elucidation of Article 18 of the 1945 Constitution, it is stated:

- 1. Because the State of Indonesia is an "eenheidstaat", Indonesia will not have areas within its environment that are also staat. The territory of Indonesia will be divided into provinces which will also be divided into smaller areas.
- In Indonesia's territory, there are approximately 250 Zelfbesturende Landschappen and Volkgemenschappen, such as villages in Java, Negeri in

Minangkabau hamlets and clans in Palembang and so on. These areas have an original structure and therefore can be considered as a particular area.

Village and Rural Area

According to H.A.W. Widjaja, village is a legal community unit that has an original structure based on special origin rights Hantoro, (Novianto M. 2013). Village government is an organization that regulates and manages village communities and also performs public services. Villages have clear territorial boundaries and have resources, both natural resources and human resources whose management is carried out in a participatory manner between the community and village officials. The village administration system contains two sub-systems, namely the village government and the Village Consultative Institution (Semaun, 2019). The village head is the highest leader of the village government, the authority of the village head in making village regulations is prepared together with the Village Consultative Body (Wijayanto, 2014).

The implementation of village government in providing services to the community is based on applicable laws and regulations, besides that the government is the executor of the authority given by the central and regional governments. The village government has a role in empowering village communities, in terms of community empowerment, it can use village fund allocations (ADD) so that village community empowerment can be guaranteed its implementation.(Fisabililah, 2020) In terms of providing services to the community and empowering rural communities by considering rural areas and community culture with the aim of protecting and keeping sustainable.

The rural area is an area that has main agricultural activities, including natural resource management with the arrangement of area functions as a place for rural settlements, government services, social services, and

economic activities. The village government is responsible for the protection and development of rural areas to be utilized and used for the benefit of the village community by taking into account the spatial planning that has been determined (Hakim, 2019). Rural areas are basically settlements for rural communities and also have agricultural activities and rural natural resource management. This activity aims to grow the economy of rural communities by managing rural areas. In addition to being managed by the village government with the community, rural areas also improved by involving empowerment of rural communities and also synergizing their development with surrounding villages.

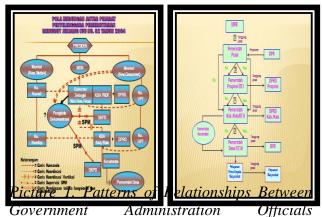
Village Authority

According to the Village Law, the village has the authority to regulate and manage the community's interests based on the rights of origin, customs and socio-cultural values of the community and carry out parts of a government affair delegated by the district/city government. Village authorities include:

- 1. The existing authority is based on the rights of origin, customs and socio-cultural values of the community;
- 2. Village-scale local authority recognized by the district/city;
- 3. The authority of the central, provincial and district/city governments whose implementation is delegated to the village; and
- **4.** Other powers stipulated by laws and regulations.

Village authority can not be separated from the system of division of authority between the central government and local governments, known as decentralization. The delegation of government authority is left to the autonomous regions (Putri, 2016). A traditional village is an autonomous village that has the authority to manage customs, origin rights and land management of indigenous peoples whose implementation is managed by the village including

implementing tasks assigned by the central and regional governments (Abikusna, 2020).



According to Local Government Law(S, 2001)

The authority of the central, provincial and district/city governments whose implementation is delegated to the village is the delegation of authority to the village as an institution and the village head as the village government administrator. In carrying out the authority, it is accompanied by financing and accountability for implementation.

Village Rights

The village has the right:

- 1. Regulating and managing the interests of the community based on the rights of origin, customs and socio-cultural values of the community;
- 2. Selecting the village head, establishing the BPD and other village officials;
- 3. Managing village institutions; and
- 4. Get village income sources.

The interests of the community being taken care of by the village are part of the village's rights that are owned under the laws and regulations. In addition to village rights, there are village community rights to village government, one of which village is communities have the right obtain to information related to village government policies and oversee the implementation of village governance (Ardiansah, 2020).

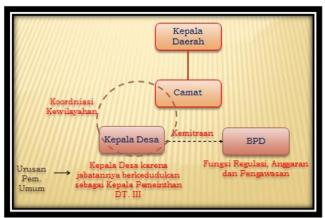


Figure 2. Village Administration

Village Responsibilities

The village government has an obligation to protect the wealth of village assets in the form of land, especially the geographical conditions of the village adjacent to other countries (Yudi Rusfiana, 2017).

Villages have obligations according to Law no. 23 of 2014 concerning Regional Government and Village Law:

- 1. Protect the community, maintain national unity, unity and harmony as well as the integrity of the Unitary State of the Republic of Indonesia;
- 2. Improving the quality of people's lives;
- 3. Developing democratic life;
- 4. Develop community empowerment; and
- 5. Improving basic community services.

Village obligations are the responsibility of the village government to be carried out, these obligations are balanced with the rights to be obtained by the village government (Palguna Yoga, 2021). Protecting village communities is a priority of village obligations, including protecting village assets. The obligation to protect village assets or village assets with the aim of developing village community empowerment.

Village Financial Income.

The village income comes from:

- 1. Original village income consists of village business results, village wealth, self-help and participation, mutual cooperation, and another legitimate village original income;
- 2. Part of the results of regional taxes and regional retributions for districts/cities;

- 3. Part of the central and regional financial balance funds received by regencies/municipalities;
- 4. Assistance from the central government, financial assistance from the provincial government and district/city governments; and
- 5. Non-binding third party grants and donations.

In addition to this, the village government must make innovations or other breakthroughs to increase village income through the governance of village-owned enterprises (Juliarso, 2017). Public service innovation by developing rural tourism areas is a breakthrough in increasing village income (Novandi, 2019).



Figure 3. Village Institutional and Financial Arrangements Thoughts According to the Village Law

Village Finance and Wealth Expenditure

Village expenditures based on Village Regulations are used to finance village government activities and village community empowerment. Village financial management is determined based on the village income budget which is discussed between the village government and the village consultative body to then be determined as the village income and expenditure budget (Puspawardani, 2017). Village finances are calculated based on village original income as well as grants from the central or regional government as well as grants from the community who become village assets.



Figure 4. A portion of Financial Expenditure and Village Wealth

Based on the village law that one of the village assets is village land obtained from the original village wealth, purchases or grants or obtained in accordance with the provisions of the legislation. The management of village assets is carried out by the village government by taking into account the village regulations that have been established with the village consultative body (Fitria Marshaliany, 2019). Village wealth obtained from grants or swaps is discussed together with the village consultative body and known by the local government (Risnawati, 2017).

The village government has the authority to increase village wealth through the use of rural areas to be used as tourist attractions by involving the community through village empowerment programs and is authorized to get investors from outside the village. In the case of the village government attracting investors from outside the village by considering the elements of the village consultative body and providing investment protection for investors from outside the village (Wahyudi, 2019).

Village Owned Enterprises

The village government has the authority to create business entities with the aim of increasing village incomes whose majority village ownership. Establishment of village-owned enterprises, the establishment of Village-owned enterprisesa is determined by village regulations and adjusted to the capacity and needs of the village community. Villages can only establish 1 (one) Village BUM with several business units. Stages of planning the formation of village-owned enterprises as mandated by the village law as an application

of village fund management (Mario Wowor, Frans Singkoh, 2019). Village-owned enterprises a can be established by 2 (two) or more villages determined by joint regulations and domiciled in one of the villages based on an agreement.

Village-owned enterprises acapital can come from:

- 1. The village government
- 2. Village government;
- 3. Community savings; and
- 4. Assistance from the Central Government, Provincial Government and Regency/City Government.

The role of village-owned enterprises increase village income through can professional management under the supervision of the village government (Siga, 2020). Regional-owned enterprises can open new job opportunities for rural communities so that they can increase village income and can also improve the economy of villagers. However. managing the village-owned enterprises is not an easy thing, the limited capacity of human resources in the villages is one of the obstacles. On this basis, there are still many village-owned enterprises that have not been able to significantly improve the village economy (Rahmawati, 2020).

Village Development

According to its authority, the village government prepares village development planning, referring district/city to the development planning system. Village development planning is prepared on a timely including, basis Balanced Fund a Disbursement Plan for villages of at least 5-10% of the State Budget and Expenses.

Village development is inseparable from national development (Mardhiah, 2020), developing villages become the foundation for national resilience. Villages are a buffer for urban areas, which generally have a relatively narrow area with a large population. Urban areas are seen as having opportunities for rural communities to try to risk their fate for economic improvement. Rapid village development can open up new iob opportunities that can improve the family's economy so that rural communities stay in their villages.

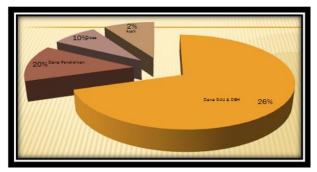


Figure 5. Village Budget Allocation

Rural Area Development

Rural area development is combination of development between villages in one area. Villages have the potential to be developed through the development of rural areas to improve the welfare of the community, the village government has an important role in empowering the economic improvement of its citizens (Muslim, 2016). Maximizing the potential of natural resources to increase economic value which has an impact on increasing village income and also improving the living standards of rural communities. The village government in utilizing natural resources must be innovative without damaging the environment, so that the community is not harmed by the management of these natural resources.



Where the development of rural areas is allocated by village finances sourced from the state budget, with the following techniques and guidelines:

1. In the context of Rural Area Development, the Government stipulates technical

- guidelines and guidelines for rural area development;
- The Governor conducts guidance and socialization to regencies/cities in his territory;
- 3. The regent/mayor shall collect data and identify villages that can be designated as rural development area;
- 4. The regent/mayor prepares the programs needed in the context of rural development;
- 5. Rural development areas are determined by regent/mayor regulations;
- 6. Rural area development includes the development of human resources, natural resources, and infrastructure; and
- 7. The development of each rural area is carried out by the village government.

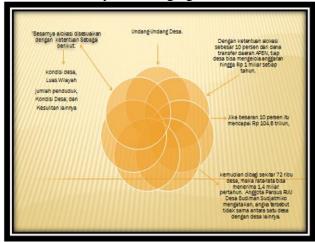


Figure 7. Village Fund Allocation Based on the Village Law

Village development and rural area development are carried out to accelerate the process of community empowerment and the level of village development participatory development methods approaches. The existence of community participation in village development shows that the village government has succeeded in managing the participation of its citizens. The approach taken by the village government can be started by conducting socialization related to the village development plan.

The implementation of village development and rural area development carried out by the district/city government, and

the community can be involved by third parties with appropriate qualifications taking into account the village consultative body and the village government itself. In the implementation of village development, there can be obstacles such as low community participation, lack of village government initiative in socializing village development also has an impact on community participation (Hipolitus Yulio Subandri, 2017).

.....

Indonesian House Of Representative Plenary Session ratified the Law on Villages. This is the most beautiful gift for the parties who are fighting for the welfare and prosperity of the village community as well as ensuring legal certainty for the existence of the village, which has only been the object of suffering from a centralized development process.

The birth of the village law became the entry point for changes to the chaotic regional development that had made the village an object of sufferers.

So far, Law no. 32 of 2004 is considered to have placed the position of the village in an ambivalent and unclear position. This law emphasizes "authentic autonomy" as a principle of village governance. The autonomy possessed by the village government is very similar to that of indigenous peoples, but the authority it possesses shows the administrative nature of village government, so it can be said that the format of village autonomy according to Law no. 32 of 2004 is a mixed form.

Law no. 32 of 2004, in particular Chapter XI, which regulates Villages, has refined the rules on Villages regulated in Law no. 22 of 1999. However, there are still some problems with its implementation. In law no. 32 of 2004 has not clearly divided the authority between central government and provincial governments, district governments and village governments. This is a problem because of the unclear boundaries of authority between governments considering the principle of autonomy followed by Law no. 32 of 2004 only discusses regional autonomy which consists of the provincial government and district/city governments without regulating in

detail related to the authority of the village government. The district/city government considers that village authority is also the authority of the district/city government that is handed over or delegated to the village government.

In principle, Law no. 32 of 2004 regulates the position of the village under the district, basically in a vertical authority system it is very possible to do this because the village is the foremost public servant who indirectly represents the district government. However, the regulation also recognizes village origin rights that are obtained based on origin, clearly and explicitly the law refers to recognition. Therefore, as a result of this recognition, the village is authorized to manage its own interests independently and not from the delegation of authority from the district government.

On this basis in Law no. 32 of 2004 raises doubts about the authority and position of the village government. Because of this, Law no. 32 of 2004 is deemed not to have accommodated the interests of a prosperous and autonomous village government.

Many views say that now the original autonomy has been lost because government affairs have become the state's property; there is not a single government affair that escapes state regulation. Many people who have gone beyond the original autonomy perspective convey and demand the granting (decentralization) of autonomy to the Village from the state, namely the distribution of authority and more excellent finances. In the colonial era, for example, in Article 14 of the Revenue-Instruction, it was clearly stated that the Village Head had obligations relating to village income in general. Even in Article 74, it is emphasized that the responsibility for Village Taxes is in the hands of the Village Head and various other authorities, for example, in the field of law enforcement.

In terms of welfare, Law no. 32 of 2004 has brought a vision of prosperity through the institutional design of regional autonomy.

However, the vision of welfare has not been clearly stated in the village regulations.

The institutional design of the village government is not perfect as a vision and policy to build independence, democracy, and village welfare. The issue of diversity, for example, always invites questions about its institutional format and design. Although Law no. 22 of 1999 and Law no. 32 of 2004 emphasizes diversity, many people consider that the design adopted is still the default village. It does not provide space for optional villages that are under local diversity.

CLOSING

Conclusions

The common thread that can be concluded in this paper is that with the new Village Law, the development will be evenly distributed. The Village Law ensures a reduced budget for rural development so that development is evenly distributed. The creation of welfare for rural communities is also the goal of enacting the Village Law, especially for villages located in remote (remote) areas. Development is becoming a reality, especially in rural infrastructure, such as such as Village Owned Enterprises (BUMDes) as an effort to increase village income through community empowerment and play a role in improving the welfare of rural communities.

REFRENCES

- [1] Abikusna, R. A. (2020). KEWENANGAN DESA DALAM PENANGGULANGAN WABAH COVID-19. Sosfilkom, 14(02), 25–38.
- [2] Amaliatulwalidain. (2017). SISTEM PEMERINTAHAN DESA DALAM TINJAUAN SEJARAH POLITIKDI INDONESIA. JURNAL PEMERINTAHAN DAN POLITIK, 2(1), 25–30.
- [3] Ardiansah. (2020). PEMAHAMAN HAK DAN KEWAJIBAN MASYARAKAT DESA TANJUNG KARANG. Communnity Development Journal, 1(2), 95–103.

- [4] Aziz, N. L. L. (2016). Otonomi Desa dan Efektivitas Dana Desa. Jurnal Penelitian Politik, 13(726), 193–211.
- [5] Fisabililah, F. F. N. (2020). Efektivitas Pengelolaan Dana Desa dalam Pemberdayaan Masyarakat. Jurnal Ilmu Administrasi Publik, 8(1), 208–215.
- [6] Fitria Marshaliany, E. (2019). Pengelolaan Aset Desa Oleh Pemerintah Desa. Dinamika: Jurnal Ilmiah Ilmu Adminstrasi Negara, 6(1), 15–26.
- [7] Hakim, A. L. (2019). Strategi Pengembangan Kawasan Perdesaan. Sawala Jurnal Administrasi Negara, 7(1), 12–28.
- [8] Hegel, G. W. F. (2009). Filsafat Sejarah. Pustaka Pelajar.
- [9] Higau, C. B. H. (2015). PELAKSANAAN ADMINISTRASI PEMERINTAHAN DESA DALAM MENINGKATKAN PELAYANAN MASYARAKAT. EJournal Ilmu Pemerintahan, 3(3), 1448–1459.
- [10] Hipolitus Yulio Subandri. (2017). Kajian Terhadap Penetapan Pembangunan Kawasan Perdesaan Berdasarkan UU No. 6 Tahun 2014 Tentang Desa. Gloria Yuris Jurnal Hukum, 5(3).
- [11] Juliarso, A. (2017). INOVASI PEMERINTAHAN DESA DALAM MENINGKATKAN PENDAPATAN ASLI DESA. DInamika: Jurnal Ilmiah Ilmu Adminstrasi Negara, 4(2), 361–368.
- [12] Kleintjes. (1929). Staatsintallingen van Nederlands-Indie.
- [13] Mardhiah, N. (2020). IDENTIFIKASI TUJUAN DAN SASARAN PEMBANGUNAN DESA KABUPATEN ACEH BARAT. Jurnal Public Policy, 6(1), 77–88.
- [14] Mario Wowor, Frans Singkoh, W. W. (2019). PENGELOLAAN BADAN USAHA MILIK DESA (BUMDes) DALAM PENINGKATAN PENDAPATAN ASLI DESA. Jurnal Eksekutif, 3(3), 1–11.

ISSN 2798-3471 (Cetak)

- [15] Muslim, A. (2016). Economic Community Empowerment Through Tourist Village Development. MIMBAR Social and Development Journal, 32(2), 343–352.
- [16] Novandi, H. R. (2019). BADAN USAHA **MILIK DESA** (BUMDES) **INOVASI LESTARI SEBAGAI PELAYANAN PUBLIK UNTUK** MENDUKUNG **PENGEMBANGAN EKONOMI** LOKAL **MELALUI** COMMUNITY BASED TOURISM. Jurnal Ilmu Kesejahteraan Sosial, 20(1), 68 - 80.
- [17] Novianto M. Hantoro. (2013). Perubahan Status Desa Menjadi Kelurahan Dalam Sistem Ketatanegaraan. *Kojion*, 78(4), 237–254.
- [18] Palguna Yoga, P. A. (2021). HAK DAN KEWAJIBAN KRAMA DESA TERHADAPKARANG DESADI DESA ADAT TUMBUKARANGASEM. *Jurnal Interpretasi Hukum*, 2(1), 121–125.
- [19] Puspawardani, W. (2017). Pengelolaan Anggaran Pendapatan Dan Belanja Desa Oleh Pemerintah Desa. *Dinamika : Jurnal Ilmiah Ilmu Adminstrasi Negara*, 4(1), 1–8.
- [20] Putri, L. S. (2016). KEWENANGAN DESA DAN PENETAPAN PERATURAN DESA. *Jurnal Legislasi Indonesia*, *13*(2), 161–176.
- E. [21] Rahmawati, (2020).ANALISIS PENGELOLAAN BADAN USAHA **MILIK** DESA (BUM DESA) DΙ KABUPATEN BANDUNG BARAT. Jurnal Ilmiah Ekonimi Bisnis, 25(21), 1-13.
- [22] Rauf, A. R. S. (2015). Pembagian Kewenangan Pemerintah Pusat-Pemerintah Daerah Dalam Otonomi Seluas-luasnya Menurut UUD 1945. *Fiat Justitia Jurnal Ilmu Hukum*, 9(4), 577–602.
- [23] Risnawati, D. (2017). PENGELOLAAN ASET DESA DALAM UPAYA MENINGKATKAN KESEJAHTERAAN. *EJournal Ilmu Pemerintahan*, *5*(1), 199–212.

- [24] Rosidin, U. (2019). PARTISIPASI MASYARAKAT DESA DALAM PROSES
 PEMBENTUKANPERATURAN DESA YANG ASPIRATIF. *Binamulia Hukum*, 4(1), 169–184.
- [25] S, W. (2001). Kapita Selekta Manajemen Pemerintahan Daerah. Alqaprint Jatinangor.
- [26] Sarpin. (2019). Peran Kepala Desa Dalam Pembangunan Desa. *Jurnal Ilmiah Administrasi Negara EJournal Unigoro*, x(x), 1–9.
- [27] Semaun, F. (2019). PENYELENGGARAAN PEMERINTAHAN DESA. 4(1), 17–35.
- [28] Siga, W. D. (2020). PERANAN BADAN USAHA MILIK DESA TERHADAP PENGELOLAAN POTENSI DESA BAGI KESEJAHTERAAN MASYARAKAT. *Jurnal Inovasi*, 7(1), 32–41.
- [29] Sofianto, A. (2017). Kontribusi Dana Desa Terhadap Pembangunan dan Pemberdayaan Masyarakat. *Jurnal Inovasi Kebijakan Matra Pembangunan*, *I*(1), 23–
- [30] Sondakh, S. S. (2017). IMPLEMENTASI ADMINISTRASI PEMERINTAHAN DESA DALAM MENUNJANG PEMBANGUNAN. *Jurnal Eksekutif*, 1(1).
- [31] Sufianto, D. (2020). Pasang Surut Otonomi Daerah Di Indonesia. *Jurnal Academia Praja*, 3(2), 271–288.
- [32] Wahyudi. (2019). Investor Legal Protection In The Indonesia Industrial 4.0. *Tadulako Law Review*, 4(2), 216–227.
- [33] Wijayanto, D. E. (2014). KEPALA DESA DENGAN BADAN PERMUSYAWARATAN DESA DALAM PEMBENTUKAN PERATURAN DESA. *Jurnal Independent*, 2(1), 40–50.
- [34] Yudi Rusfiana, U. M. (2017). Synergy of Local Government and Indonesian National Army in Establishing State

- Border Area. MIMBAR Social and Development Journal, 33(2), 301–309.
- [35] Yudiatmaja, W. E. (2017). Public Service Motivation Differences Between Permanent and Contract Employees in The Local Government. *MIMBAR Social and Development Journal*, 33(2), 329–340.
- [36] Law No. 23 of 2014 concerning Regional Government, State Gazette of the Republic of Indonesia of 2014 Number 244, Supplement to the State Gazette of the Republic of Indonesia Number 5587.
- [37] Law No. 6 of 2014 concerning Villages, State Gazette of the Republic of Indonesia of 2014 Number 7, Supplement to the State Gazette of the Republic of Indonesia Number 5495.