

## **Accountability Strategy for Reporting Village Fund Management**

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### **ABSTRACT**

Consequences in implementing Law Number 32 of 2004 of course also has an impact on implementation at the village government level, which in article 206 is regarding government affairs which are the authority of the village. This research is about village funds sourced from the district/city APBN budget which are channeled to support village improvement which includes governance, development implementation, guidance and empowerment. Along with this, community concerns also arise regarding the accountability, quality and effectiveness of Village Fund management which is often considered less effective. Law Number 6 of 2014 concerning Villages provides a strong basic foundation regarding the implementation of village government. Meanwhile, the research approach is qualitative - descriptive, emphasizing the results of interview data analysis, observation and also literature reviews. Since 2015, villages in Indonesia have received funding from the State Revenue and Expenditure Budget (APBD). Thus, each village is required to be accountable for managing village funds to the community. This research aims to evaluate the availability of adequate information regarding the use of Village Funds including the determination of the APBD and the extent of community knowledge regarding village government administration. This research uses qualitative data analysis by connecting one source with other sources, then drawing conclusions at various stages. This research found that the increasing public trust in village government and increasing community participation in village development means that village funds have become a means of providing trust for village administrators and the apparatus within them.

**Keywords:** communication, motivation, performance, work stress

### **INTRODUCTION**

Indonesia is a unitary country consisting of various islands which include provinces and districts. The implementation of Indonesian government is carried out using a regional autonomy system which allows the management of each provincial and district area to have unique characteristics according to regional needs. Regional sustainability at the district level cannot be separated from the existence of various sub-districts and villages. In realizing more democratic development as an effort to support the running of government, the central government gives authority to regional governments to play a more active role in determining development in their regions through Law Number 32 of 2004 concerning Regional Government which aims to create equitable development in overcoming disparities between regions. (Agus, 2000).

Consequences in implementing Law Number 32 of 2004 of course also has an impact on implementation at the village government level, which in article 206 is regarding government affairs which are the authority of the village. This, in terms of the legal existence of the village, has been stated in Law Number 6 of 2014 which defines it as a legal community unit that has territorial boundaries that have the authority to regulate and manage the affairs of government administration, development and the interests of local communities based on community initiatives, rights of origin and/or traditional rights that are recognized and respected in the government system of the Unitary State of the Republic of Indonesia.

Philosophically, village funds are funds distributed to each village to improve welfare and equitable village development through improving public services in villages, advancing the village economy, overcoming development gaps between villages and strengthening village communities as subjects of development (Ayub, 2020). Law Number 6 of 2014 concerning Villages article 72 paragraph 1 states that Village Funds are included

in village income. Village Funds sourced from the State Revenue and Expenditure Budget are intended for villages which are transferred through the district/city Regional Revenue and Expenditure Budget and are used to finance government administration, implementation of development, community development and community empowerment. The Village Funds distributed by the government are aimed more at financing development and community empowerment.

In this study, the author as a researcher raised the research title, Democratization of Government in the Accountability Strategy for Reporting Village Fund Management in Ajang Pulu Village, Cina District, Bone Regency. In the discussion, the provision of a Village Fund Management Reporting Accountability Strategy which is quite broad and applies to all regions in Indonesia, is of course read from various scientific perspectives. The democratization of regions and government in Indonesia is currently being influenced by a political system that is increasingly complex in terms of various scientific knowledge (Cahaya, 2022). The emergence of regional autonomy, such as the innovation of regional head elections that are transparent and participated in by all elements of regional society itself.

The presence of transactional politics, the field of leadership, relations between intra-regions and between other regions, make several factors integrated in various national contexts and the relationship between regions and government. The political openness that became the mouthpiece of the Village Fund Management Reporting Accountability Strategy that occurred in 1998 has opened up great opportunities in a freer and more open democratic order. In line with this, the things that are most remembered in the division of elites in Indonesia are the legislative, executive and judiciary, which are accompanied by their respective main tasks and functions.

The reform era, which was marked by changes in the executive election mechanism, became a major milestone in planning and development which has so far become an important indicator in the implementation of general elections, direct branch leaders of executive power which initially started in 2004, as well as governors, regents, mayor since 2005. The main aim of holding direct elections is to present leaders who have democratic characteristics and are also representative in accordance with the wishes of the community or people in the region. This is also used to increase community participation in the world of politics.

Apart from being quite a significant change in the executive body, there has also been quite a significant change in the legislative body. Ideally, this institution should not be dominant over the executive institution. This is due to the position of the legislative institution which is not dominant over the executive institution. Because usually the position of the executive institution is personified by the head of state and the legislature is balanced with that. The concept of trias politica, which was also introduced by Montesquieu, clearly separates the relationship between these two institutions. These two institutions cannot interfere in each other's affairs, therefore they cannot bring each other down (Awaluddin, 2019).

In the context of Bone Regency, in looking at and analyzing the democratization of government in the implementation of government in Bone Regency, several political realities are seen and interpreted nationally. The political reality in Indonesia after the fall of Soeharto showed a reversal of position where the DPR, which was originally only a "rubber stamper" became an institution that seemed to have the right to hold the head of state accountable (Bathoro, 2011). In other words, the position of the DPR changed from inferior to superior to the head of state. The case of Abdurrahman Wahid's resignation is a clear example of the DPR's new powers. Also the concern or even fear of the executive before the Accountability Report before the DPR is an indication of changes in the pattern of executive-legislative relations.

In its later implementation, of course it will be seen again and recognized and desired by the reform movement that emerged in 1998. The synergy between the legislature and the executive as a balanced line of partners and assessed from the time line in balance with itself and the benefits of the opportunities that occur. The DPR's position is legally strong, but not supported by good performance, which will create an imbalance in

the relationship between the executive and the legislature. This condition could have negative implications with the possibility of paralysis of three institutions (legislative, executive and judicial) at once. If the legislative and executive institutions are threatened with paralysis in function and performance, the reform agenda for the

betterment of Indonesia will be in limbo. The functional and performance paralysis experienced must also be seen and interpreted as something that is not included in the package (Haris, 2007).

Meanwhile, Indonesia is still experiencing a fluctuating economic condition in the current reform era. To see a phenomenon like this requires being able to change oneself as a main element that is responsive and able to work quickly. Especially after the implementation of direct general elections where the people can elect the president and regional heads directly. The government/regional government is not only the foundation for all efforts to improve the condition of the nation, but also the locomotive that drives all components of the nation in dealing with all the problems faced by this nation. When trust in the DPR/DPRD is increasingly diminishing due to cases of ethical and legal violations and its performance not reflecting the aspirations of the community, then the government/regional government becomes the only final target. The government/regional government is the foundation for economic and political improvement in Indonesia by improving performance in all sectors.

Several existing analyzes to see and improve the performance of central and regional governments in the reform era are still considered to be not optimal. Not to mention that on the one hand, the government is expected to be able to boost economic development after the realization of the policy to decentralize the Village Fund Management Reporting Accountability Strategy. On the other hand, the government/regional government is considered less than optimal in encouraging economic development and creating new economic clusters in regions, thus hampering sustainable economic development (Linz, 2001). As a result, the government/regional government is considered not serious about dealing with economic problems, especially unemployment and poverty, and does not make efforts to create extensive job opportunities for the community. Starting from here, unemployment and poverty are still something that is considered a problem in development and handling urban problems (Hamzah, 2020).

From a broader perspective, Indonesia has a political history that is quite ups and downs. Several choices of nations that have electoral systems generally use formats that are in accordance with the government system in general. Even if we know more deeply and thoroughly, the founders of the nation wanted an agreement to institute a system of government that was based on the principles regulated by the mechanism of the 1945 Constitution the day after the proclamation began. Several government systems were implemented suddenly which were then outlined and put into practice in a parliamentary manner due to the strength of domestic and international orders.

Less than three months after the Proclamation was carried out by Bung Karno, the presidential system of government adopted by the constitution suddenly had to be put into practice in a parliamentary manner because of the strong domestic and international pressure on the Republic which was considered a product of the fascism of the Japanese occupation government (Sidik, 2001). Even though the constitution formally has presidential nuances, the practice of the parliamentary system continued until the formation of the United Republic of Indonesia (RIS) in 1949. After the end of the federal state period under the RIS State Constitution, in August 1950 the Indonesian nation again entered a new phase with a new constitution, namely the Provisional Constitution. 1950, but continued the system of Parliamentary Democracy. Apart from that, several obstacles identified in implementing this are considered to have quite an impact on the intended effect of achieving the country's foundations and goals.

The relativity experienced like the ups and downs experienced by the Indonesian nation in several contexts, such as executive relations in the parliamentary era, changed to a very executive nature when the 1945 Constitution was in effect for two periods of the authoritarian system. Soekarno's Guided Democracy (1959-1965) and Suharto's New Order (1966-1998). The bitter and traumatic experience of the President's domination

during the 30 years of the New Order also seems to be the background for the full parliamentary nuances of the first years of the post-Soeharto democratic transition (Jumriani, 2020). It is not surprising then that President BJ Habibie's accountability speech was rejected by the MPR (1999), and even furthermore, President Abdurrahman Wahid, who was democratically elected by the MPR, was finally dismissed by the same Assembly (2001).

Implementation of the Village Fund Management Reporting Accountability Strategy is an important focus point in order to improve people's welfare. The development of a region can be adjusted by the regional government to the potential and uniqueness of each region. The Village Fund Management Reporting Accountability Strategy is implemented in Indonesia through Law Number 22 of 1999 concerning Regional Government (State Gazette of the Republic of Indonesia of 1999 Number 60, Supplement to the State Gazette of the Republic of Indonesia Number 3839). In 2004, Law Number 22 of 1999 concerning Regional Government was deemed no longer in accordance with developments in the situation, state administration, and demands for implementing the Village Fund Management Reporting Accountability Strategy so it was replaced by Law Number 32 of 2004 concerning Regional Government (State Gazette of the Republic Indonesia Year 2004 Number 125, Supplement to the State Gazette of the Republic of Indonesia Number 4437).

## **METHOD**

This research is qualitative in nature using a descriptive narrative approach. In essence, qualitative research takes the form of narratives, words, sentences, schemes and descriptions (Creswell & Clark, 2017; Emzir, 2014; Suyitno, 2018). Data can come from two sources, namely secondary and primary and can be obtained from observation, documentation and interviews. Secondary data comes from local documentation created to support primary data. Meanwhile, primary data itself comes from information, the results of interviews involving research informants. The instruments used in this research were recording devices, interview sheets, interview transcripts and also observation sheets.

Related to the data collection techniques used in this research are observation, interviews and documentation, by looking at and focusing on research indicators popularized by George R. Terry (Sukarna, 2011) which contain planning, organizing and monitoring governance. The data that will be collected will undergo a triangulation check, a data validity check that uses something other than data for inspection purposes or as a comparison material. The data analysis technique uses an interactive analysis model from (Huberman & Miles, 1994). The data analysis stages carried out in this research include data reduction; data presentation; validation test; and verification.

Meanwhile, the informants we found in the field were quite varied, such as village heads, village secretaries, village office administrators, and several residents who we considered capable of representing this research. Initially we conducted interviews with village heads regarding accountability in reporting village funds. After carrying out this activity, we then approached various village officials, as well as several residents. At this stage we tried to cross-check the statements made by the village head and other village officials, so that we were able to capture several translations of the interview results that we analyzed.

## **RESULT AND DISCUSSION**

### **Result**

The experience of the government in the executive world was almost 30 years during the New Order, the DPR which did not have any power in the same era, and also the trauma experienced by this nation when it dismissed President Abdurrahman Wahid in 2001 (Harjonto, 2011). This seems to have contributed to the spirit of restructuring the pattern of President-DPR relations when amendments were made to the 1945 Constitution

(Amrin, 2020). Apart from that, through constitutional amendments, the MPR also revoked its own power to elect the president and limited the president's power to a maximum of two terms. In short, the amended 1945 Constitution not only reorganized the format of President-DPR relations, but also strengthened the Presidential democratic scheme as a political choice for Indonesia after the New Order authoritarian regime.

### **Accountability Strategy**

Meanwhile, to see Indonesia's achievements in democratization and decentralization. We need to understand and manage these two things together as a process of paradigmatic transformation, not just a change in figure (reform). Aware of the enormous demands and challenges that arise, we should not immediately become complacent, even though we have recorded many important achievements so far. The development that occurs in making several views by looking at democratization and decentralization such as development, becomes numerous and exists in a change that is quite bringing and giving effect and will drag several events to the starting point which returns to a situation that is not mutually desired.

The relationship between the executive and the legislature has been reorganized with a presidentialism scheme which has also been strengthened, as during the government led by President Susilo Bambang Yudhoyono (SBY), the results of the 2004, 2009 and 2014 elections showed that the President-DPR relationship was not balanced. As the first president to be directly elected by the people with a fixed term of office, President SBY's political position is often "vulnerable" when dealing with the DPR. Even though he is supported by a political coalition that covers around 70 percent of the strength of the political parties in the DPR, during the United Indonesia Cabinet I period (2004-2009) President SBY had to serve at least 14 proposals for the right of interpellation and eight proposals for the right to inquiry political parties in the DPR regarding various government policies. . Some of the proposals for the right of interpellation and the right to inquiry were actually introduced and supported by political parties that were also in coalition with President SBY.

The dynamics of President-DPR relations relatively did not change much in SBY's second period (2009-2014) although the intensity of proposals for the right of interpellation and the right to inquiry was not as much as in the first period. Meanwhile, to experience the true practice of democracy according to democracy itself, democracy itself relies on ideals that are shared and raised together. Without an anticipatory understanding of what will inevitably happen, we are likely left with collective anxiety and even endless distrust. Even if Indonesia is proud of being called a democratic country by foreigners, we will still have to grapple with ourselves to deepen democracy itself. In this way, democracy means more to us, not just a status given by foreigners. The processes formed in a democratic system, there are many exponents involved in each of them who have quite different expectations (Mardiasmo, 2009).

In this understanding, the deratization experienced by Indonesia in general has not been able to provide a general picture of the problems and what will happen in the future. Meanwhile, since 1998 there have been several rapid changes in the political system in Indonesia. The establishment of a number of political parties (48 political parties in the 1999 elections and 22 political parties in the 2004 elections, 38 political parties in the 2014 elections), the implementation of the bicameral system, the direct election of the president and regional heads, and the opening of independent candidates in the regional elections shows the great determination of this nation to move forward and implement a democratic system. From this polemic, various forms of anger hardened into decisions that were implemented quite collectively.

The feeling of distrust influences the atmosphere. If this situation occurs, it is most likely that this country's journey will lead to the starting point where we want to leave centralized authoritarianism behind. The local political system that exists at the Bone Regency level is certainly not much different from the political system that exists in Indonesia in general. In Bone Regency and several areas in Indonesia, it is usually closely related to local politics, literally, political dynasties can be understood as a political strategy to maintain power

by passing on the power that has been held to other people who are still relatives. The various symptoms that underlie the formation of a dynasty can be analyzed from two things. First, political party cadre formation has stalled in selecting qualified regional head candidates, thereby creating political pragmatism by encouraging relatives of regional heads to become public officials. Second, the context of society which maintains a status quo condition in its region which wants the regional head to come to power by encouraging family members or people close to the regional head to replace the incumbent.

These two general symptoms give rise to pros and cons in understanding political dynasties. The pro and con attitudes then developed into a discourse debate in the revision of the Regional Election Bill. Bone Regency has its own values and character, local values which are very influential and have an impact on the legalization of political dynasties. On the other hand, there is the desire of several parties to minimize the need for a leadership dynasty built from the regions to advance in the post-conflict regional elections. Meanwhile, others want to limit political dynasties by restricting relatives of regional heads from running in the regional elections, while others suggest that political dynasties do not need to be banned, only that the political party cadre system in the regions needs to be improved. The pros and cons of the emergence of political dynasties are closely related to the political culture that develops in society. Political culture itself is related to power preferences that are built both in terms of public acceptance and regime development.

So the relevant question in discussing political dynasties is how the characteristics of political cultural preferences develop in the formation of dynastic politics. The cultural preferences of voters are closely related to voting behavior, namely the tendency of voters to choose based on sources of information captured, whether rational or traditional. On the development of local politics in Bone Regency which will later be aligned with the research title Democratization of Government in the Accountability Strategy for Reporting Village Fund Management in Ajang Pulu Village, Cina District, Bone Regency which has a political culture in discussing dynastic player groups which has actually been carried out from various points of view, such as neopatrimonialism, political clans, and political predators (Soelaiman, 1998).

### **Village Fund Management Reporting**

As in the case of the Southern Philippines, political dynasties emerged due to a weak system of political institutionalization and law enforcement due to the co-optation of political clan forces. In fact, political dynasties there have developed like political monarchies with their own armed militias which are used to intimidate citizens (Trilaksono, 2000). The state's power at the local level is weakening due to the control of political clans spread across the executive, judiciary and legislative ranks. So at this level, political dynasties have developed like a "state within a state" (state qua state) in a weak political system.

Political dynasties also play a role as patrons in maintaining political stability in order to maintain the stability of collusion as mentioned above. Some economic translation practices will take place continuously, because the practice is always carried out within family networks (Irmawati, 2020). The perspective of political dynasties as a form of local strongman cartel and local bossism examines the influence of an elite who individually builds patrimonialistic relationships in society and the state. In this case, a political dynasty is a collective form of elite patronage in a collective form based on familial relations, ethnicity or other blood relations which essentially gives rise to monarchy in democracy at the local level.

This was also followed by an expensive democratic process where people chose to be passive in the democratic process and were more likely to want the status quo of the current government. Meanwhile, regional heads have a trend of passing on their power to relatives in order to maintain power and cover political disgrace. All of this conditions the formation of political dynasties in the local realm. Political dynasties rely on personal power, clientelism, and patrimonial relations that place elites above society. At this level, familism then

organizes itself into a political dynasty to maintain the continuity of power and completely control the voice of the people.

The familism political culture perspective developed in this paper provides a new context in understanding the phenomenon of political dynasties, especially regarding the formation of political preferences which then encourage dynastic rule. First, analysis of political dynasties should not focus on family patronage relationships in general, but rather be specialized according to family political preferences which are divided into three things, namely familism, quasifamilism, and ego familism. Second, the formation of a political dynasty is understood in two major ways, namely by design which leads to achieved status or by design which leads to accident (Nasution, 2000). These two reasons are important to help us not get trapped in elite thinking.

Third, the source of political dynasties is not only intimate family relations or married couples' democracy which has always been the dominant discourse, but there are four aspects, such as tribalism, feudalism, networks and populism. In general, the political culture perspective of familism has also mapped out that the preferences for familistic political culture which then encourage the emergence of dynasties apparently do not only occur within the regional head's family, but also in society and elements of society which also have a strong preference for public encouragement of dynasties. The study of familial political culture itself is worthy of being developed into social and political research that discusses political dynasties in case studies at the district and city levels.

## **Discussion**

### **Accountability Strategy**

According to this perspective, political dynasties are a negative excess of the Village Fund Management Reporting Accountability Strategy which results in democracy being hijacked by the circulation of core genealogical relationships, based on family relationships and outside genealogical lines that have an interest in perpetuating family power. Things like this also emerge from several observations made by the author in looking at dynastic politics in Bone Regency, several assumptions which support several indicators which the author conveys as local politics which also have the feel or are full of dynastic politics. A political dynasty as a single elite means that only one elite group controls the running of politics and government.

The political dynasty in this elite typology has a prismatic form: the political dynasty acts as a governing elite (governing elite) which has patronage relationships with various parties, especially informal figures who have socio-political and socio-cultural influence in society (non-governing elite), and also society (non-elite). What the author also encountered were symptoms of patronage which were present as the most important form of securing certain areas and territories in society or certain people. This was done as an effort to reduce public demonstrations because they were aware that the number of this single elite was actually smaller, so this method was used to make power more effective. Meanwhile, the meaning of a pluralist elite is more dynamic compared to a single elite which is very static (Lijphart, 1994). Pluralist elite is defined as a network between elites in the context of sharing power in economics and politics.

Discourse like this also makes the author aware of the existence of new correlations regarding single elites whose numbers are quite small which of course is prone to upheaval in society. It would be better if the elite's own logic was carried out within an oligopoly framework. This means that control over sources of power is still exercised but also invites other actors to join the elite network. Elites are basically plural and change at each functional stage in the decision-making process and their roles can fluctuate depending on the situation. This means that this elite status is not a constant that is obtained in an ascriptive relationship, but can be attached to anyone who happens to have an important role.

Meanwhile, in another position, political dynasties which are identical to family dynasties or more often known as family clans, appear as access to the legacy of feudalism which is still quite firmly embedded in Bone Regency society. What feudalism means is not only control of economic resources, but also the formation of loyalty networks in society involving informal figures. These informal figures generally have a large mass which is used to support family power. This mutualism is built on an interest exchange mechanism, namely that informal figures gain access to public policy making, while the family can bind voter loyalty through the influence of informal figures.

### **Village Fund Management Reporting**

The Accountability Strategy for Reporting Village Fund Management, which is part of the nation's progress within the scope of Indonesia, has several main problems that have been eroded and implemented by certain studies. The challenges of the Indonesian nation in the era of the Village Fund Management Accountability Reporting Strategy are not easy considering that there is a kind of phenomenon where while other nations are competing with each other to continue to progress in order to increase their competitiveness, our nation is actually slumping in improving economic, social and political problems. in the country (Magenda, 2007). Behind it all, there is the most urgent problem to find a solution to at this time, namely the problem of poverty. The problem of poverty, which is quite a big threat, must of course be seen and interpreted as a balance to achieve a balanced lifestyle.

Several conditions require great attention for the Bone Regency government in carrying out various procedures related to the Village Fund Management Reporting Accountability Strategy. The conditions above are clearly concerning considering that the reality of poverty above is clearly not a problem that is easy to overcome considering that the conditions of poverty that must be overcome cover many aspects (Zuhro, 2010). Unequal ownership of resources, limited community capabilities and unequal opportunities to produce will cause unequal participation in development. This all-in turn causes unequal income generation and subsequently gives rise to an unequal social structure.

### **CONCLUSION**

In general, problems of accountability and powerlessness are caused by two main factors that are interconnected with each other, namely: Internal factors and external factors. Internal factors concern problems and obstacles that originate from within the individual or poor community concerned, such as: low motivation, lack of capital, weak mastery of management and technology aspects. Meanwhile, the external factor causing poverty and powerlessness is the lack of conducive existing institutional aspects. Apart from this, there is still a lack of infrastructure and other supporting capacity so that the potential of the community cannot be developed. The existence of factors like this can influence what is involved in the implementation of the Village Fund Management Reporting Accountability Strategy that occurs in Bone Regency.

Based on the logic of the causes of poverty and community helplessness, the community empowerment strategy that we implement must touch on the problems faced by the community, both internally and externally. Development actors are required to consistently and continuously create and foster togetherness so that the impact is not only on empowering the position of the lower strata of society but also on strengthening the joints of the country's economy as a whole, which also requires that economic development of this kind be boosted and encouraged in accordance with the agreement. prevailing economy.

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