



MECHANISM FOR PREPARING THE REVENUE AND EXPENDITURE BUDGET OF DURUNG VILLAGE, MESJID RAYA DISTRICT, ACEH BESAR REGENCY

Badruzzaman¹, Nurul Jannatul Aula², Armiwal^{3*}

¹) Universitas Iskandar Muda, Banda Aceh, Indonesia

²) Universitas Iskandar Muda, Banda Aceh, Indonesia

³) Universitas Iskandar Muda, Banda Aceh, Indonesia, email: armiwal@unida-aceh.ac.id

*Corresponding author: Armiwal³

Abstract: Budget planning is a very important thing to be done by the government, both at the central, provincial and village levels. The Government Regulation on Villages has required villages/villages to prepare a Village Revenue and Expenditure Budget (APBG) in a participatory manner. APBG is determined annually by the Keuchik together with Tuha Peut. APBG is a manifestation of the face of the village government, because APBG was born from the combination of political processes and participation. APBG is said to be good if the allocation of spending is more for the needs of residents/community empowerment, especially those living below the poverty line. Conversely, APBG is said to be bad if there is a difference. The formulation of the problem in this study is How is the Mechanism of the Village Government in the Process of Preparing the Revenue and Expenditure Budget in Durung Village, Mejid Raya District, Aceh Besar Regency and What Obstacles Arise in Preparing the Revenue and Expenditure Budget in Durung Village, Mejid Raya District, Aceh Besar Regency and the purpose of this study is to Describe the Mechanism of Preparing the Revenue and Expenditure Budget in Durung Village, Mejid Raya District, Aceh Besar Regency and to Describe the obstacles that arise in the preparation of the Revenue and Expenditure Budget and its resolution in Durung Village, Mejid Raya District, Aceh Besar Regency, the method used in this study is a qualitative method that uses a descriptive approach.

Keywords: Mechanism, Preparation, Village Revenue, Expenditure Budget.

INTRODUCTION

Gampong or Village, is a legal community unit that has the lowest government organization directly under the mukim that occupies a certain area, led by Keuchik, and has the right to organize its own household affairs. Gampong as a regional autonomy area is a right or authority given to the regional government to manage and regulate its own region, namely given special rights to the regional government, such as budget management in the region. With regional autonomy, the village government can manage village finances more freely because

the village government gets more authority to manage its region from regional autonomy. The regional government is required to be more careful and more skilled in managing village finances so that they can be in accordance with and balanced with the Village Revenue and Expenditure Budget. The village government also cannot rely on village funds alone, therefore the autonomous regional government must be able to explore various potential regional resources so that they can support development and implementation in the relevant region.

Villages have authority including authority in the field of organizing village governance. Law Number 6 of 2014 concerning Villages states that villages have original and traditional rights in regulating and managing the interests of local communities and play a role in realizing the ideals of independence. The implementation of village governance is expected to encourage increased capacity and independence through community participation in utilizing resources to achieve community welfare. Its implementation is manifested in the form of a government system that regulates long-term development plans, village policies and regulations and sources of development financing. Therefore, there needs to be a firm and consistent regulation of the village development budget both at the national and regional levels. Regional authority to regulate the proportion of the village development budget is very important as a form of village support for the village community.

The implementation of village autonomy encourages the government and village communities to be more independent in organizing and managing the village household, including in this case organizing and managing the Village Budget and Income and Expenditure (APBG), Village Original Income as one of the sources of village revenue or income plays a very important role in village development, and for the implementation of village autonomy. The Village Budget and Expenditure (APBG) is an integral part of the development policy apparatus and village household. In supporting the implementation of development planning, certainty is needed regarding the source of funds obtained, whether from higher government, the private sector or from the local community.

A budget is a tool of accountability, management, and economic policy. "As a tool of accountability, budget expenditures should be accountable by showing results in the form of outcomes or at least output from the spending of public funds. As a management tool, the budgeting system should be able to help sustainable activities to improve the effectiveness and efficiency of government programs. "While as an economic policy tool, the budget functions to realize economic growth and stability and income equality in order to achieve national goals", Henny (2010:366-367). The Village Revenue and Expenditure Budget (APBG) is the annual financial plan of the Village government which is discussed and agreed upon jointly by the Village government and the Village Deliberative Body which is stipulated by Village regulations consisting of income, expenditure, and financing. The Village Budget is an important instrument that greatly determines the realization of good governance in the village. Good governance can be measured, among other things, through the process of compiling and accounting for the Village Budget. As the holder of original autonomy, the village can take the initiative and initiative in managing village finances, without any intervention from the government above it or supra village. This means with the existence of village autonomy, the village is freer to determine the direction of village development policies framed by the Village Budget (APBDes). The village income and expenditure budget (APBDes) is in principle a plan for village income and expenditure for the next year made by the Village Head together with the BPD which is stated in village regulations and in accordance with the guidelines made by the Regent. Although in the preparation of this APBG it is guided by the Regency Regulation, the priorities of each Village can be different. This is very dependent on the real conditions of each Village, and concerns the potential and must be adjusted to the needs of the Community itself, so that the APBG is expected to become a participatory APBG. The size of community participation is an important factor in the development process, because in reality Village

development really needs active involvement from the community. Community participation is not only in planning but also in implementing development programs in the Village. So that the assessment of the village apparatus is not negative in carrying out the main task of providing services to the community and implementing development. Perceptions will arise if in carrying out tasks it is not in accordance with the expectations of the Village community. Complicated procedures are used as personal or community interests that are used for personal interests.

At the implementation level, currently there are still many problems felt by most villages related to limitations in village finances. Often the Village Revenue and Expenditure Budget (APBG) is not balanced, between income and expenditure. This reality is caused by four main factors. First: Villages have small APBG and their sources of income are very dependent on very small assistance. Second: The welfare of the village community is low. Third: Low operational funds for villages to run services. Fourth: That many development programs enter the village, but are only managed by the service. Article 73 of Law Number 6 of 2014 concerning Villages explains that the Village Revenue and Expenditure Budget consists of the income, expenditure, and financing sections of the Village. The Draft Village Revenue and Expenditure Budget is submitted by the Village Head and discussed with the Village Consultative Body, in accordance with the results of the discussion, the Village Head determines the Village Revenue and Expenditure Budget every year with Village Regulations. The implementation of village development using APBDes funds must be carried out properly and run according to plan, so a mechanism and preparation of mature planning are needed, of course the village government also involves the entire village community with a spirit of mutual cooperation", Rokhim (2017:4)

Facts on the ground show that the Gampong community does not want to interfere too much in government affairs, whether it is because they do not understand government affairs or deliberately do not want to bother. The community in the Gampong is more busy with the interests of their families. Village Regulations, and on the other hand the BPD is expected to be a space for political articulation, community participation and control over the Gampong government in the implementation and management of the APBG. Community participation is very much needed, to support the development of the village for the better. Therefore, transparency is needed from the village apparatus and the community. Also establishing good communication between interested elements (Community and Village apparatus). This control function is very important to see the extent of transparency in the management of village government finances for one year. Although the funds owned by a village are not large, if they are not managed properly in planning and use, it will result in the funds being wasted or not being able to provide maximum results to the village.

The role of the village government and community members is very important in the preparation of the Village Revenue and Expenditure Budget, it is expected that the community will participate, because community participation is needed to support better village development, both in terms of planning, implementation and village development. therefore, transparency is needed from the village apparatus and the community. In the preparation of this APBG, there are obstacles that arise and should be able to be overcome so that the preparation of the APBG can run smoothly and be realized in good village development so that it can prosper the community.

Therefore, roles from all parties in the village are needed to plan and prepare the APBG more realistically in accordance with the financial conditions and assets of the village. All village government officials have the responsibility to implement the APBG. The working relationship between community institutions and the village government is partnership, consultative and coordinative. Durung Village, Mesjid Raya District is one of the villages that annually prepares the village revenue and expenditure budget. To realize good village development, the preparation of the APBG revenue and expenditure budget must be in

accordance with applicable laws and regulations. Based on these problems, the researcher is interested in conducting research on the Mechanism of Compiling the Revenue and Expenditure Budget in Durung Village, Mesjid Raya District, Aceh Besar Regency.

LITERATURE REVIEW

Village Government

In Aceh, villages are called Gampong. In practice, villages are no different from Gampong. Villages only have a few differences from Gampong. One of the differences lies in the use of names/terms used according to local content, but basically villages and Gampong are the same in their implementation. Article 1 (10) of Aceh Qanun Number 1 of 2019 states that Gampong is a legal community unit that is under the mukim and led by Keuchik who has the right to organize his own household affairs". Meanwhile, Article 4 of Aceh Qanun Number 1 of 2019 states that the Gampong government consists of the Gampong Government and Tuha Peut Gampong, the Gampong Government is led by the Keuchik who is assisted by the Gampong Apparatus. With the Gampong Government system, the bottom-up democracy system can truly be implemented. "In the Gampong Government, the Gampong executive sector is carried out by the Keuchik and Teungku Imum Meunasah with different affairs. In the village, the religious leader is Teungku Imum Meunasah" (Sulaiman, 2019:141).

However, in the Village, the position of the Imeum Meunasah is equal to the Keuchik, although each has different affairs. Likewise with the legislative field. In the Village, it is strictly limited that the legislative element is outside the executive body. The Head of the Mukim and Village Government Section, Government Bureau of the Aceh Regional Secretariat, Kamaruddin Andalas, M.Sc., said that Tuha Peut is a legislative element in the Village. This is in line with Article 1 (14) of Qanun Number 1 of 2019 which states that Tuha Peut Gampong or another name is an element of the Village government that functions as a Village deliberative body consisting of elements of ulama, traditional figures, community leaders and intellectuals in the Village. So, Tuha Peut Gampong is usually selected from various elements. The elements of government are usually people who have served as Keuchik or people who have been involved in the Village Government. Likewise with accountability. In the leadership of the Keuchik, accountability is carried out to the community. In reality, this is usually done through Tuha Peut.

1. The role of village government

- a. The implementation of government, both based on the principles of decentralization, deconcentration and the administration of tasks and all other government affairs in the Village;
- b. Implementation of development, both physical development and environmental preservation as well as mental and spiritual development in the Village;
- c. Community development in the fields of education, customs, socio-culture, public order and security in the village;
- d. Increasing the implementation of Islamic Sharia;
- e. Increase the acceleration of services to the community;
- f. Settlement of legal disputes in the event of disputes or customary and customary matters in the Village.

2. Authority

In Article 33 Number 43 of 2014 concerning amendments to Law Number 6 of 2014 concerning Villages, it is stated that villages include:

- a. Existing authority based on the original rights of the Gampong and customary and traditional provisions;
- b. The authority granted based on statutory regulations;

- c. The authority which is based on the Statutory Regulations has not been/has not been implemented by the Government, Provincial Government, Regency Government and City Government, Sub-district Government and Mukim Government;
- d. The authority to carry out assistance tasks from the Government, Provincial Government, Regency Government and City Government, Sub-district Government and Mukim Government.

The Concept of Good Governance

The words governance and government are often misinterpreted and used overlappingly. Rewansyah (2010: 80) explains that although there is a close relationship between the two words, the meaning contained in the word governance is much broader than the word government even though the original word is the same, namely to govern. The equivalent of the word governance in Indonesian is penabdiran, meaning: government, management. The basic word of penabdiran is tadbir, in the Big Indonesian Dictionary it is defined as: the matter of managing or arranging (leading, managing); government; state administration (public). Penabdir means: organizer, administrator, and manager. In Indonesian, the word government is generally translated as government or has the same meaning as penabdir, but the word penabdir is less familiar to the public. Good governance according to the State Administration Institute contains 2 meanings. First, values that uphold the desires/or will of the people in achieving (national) goals such as independence, sustainable development and social justice. Second, the functional aspects of effective and efficient government in carrying out its duties to achieve these goals.

According to Nafarin (2013: 11) defines that "a budget is a written plan regarding the activities of an organization expressed in money, but can also be expressed in goods or services". In preparing a budget according to Indra Bastian (2010: 193) there are several basic principles that must be accommodated, namely:

- a) Fair, meaning that the state budget must be directed optimally for the interests of the people and proportionally allocated to all groups in society according to need.
- b) Transparent, Transparent is the process of planning, implementing and accounting for the state budget which must be known not only by people's representatives, but also by the general public.
- c) Accountable, meaning that the financial management of the organization must be accountable at all times both internally and externally to the people.

According to Santoso in Rewansyah (2010: 91) "a governance is said to be good (good and sound) if public resources and problems are managed effectively and efficiently and are a response to the needs of the community". Meanwhile, Keraf in Rewansyah (2010: 91) defines good governance as: "The existence and functioning of several public institutional devices in such a way that it allows the interests of the community to be guaranteed properly". From the opinions above, it can be concluded that what is meant by good governance is the implementation of state power and administration involving government, private and community actors in order to realize a clean, effective and efficient government.

RESEARCH METHODS

Based on the background and formulation of the problem that has been described in the previous discussion, this type of research is Qualitative Research. Qualitative Research is a research procedure that produces descriptions or images in the form of written or spoken words from people and behavior that are used as research objects. "In this study, qualitative research was conducted using a descriptive research method, which is a method of research that attempts to describe, summarize various conditions, situations or social phenomena that exist in society

and efforts to draw these realities to the surface as characteristics, characters, traits, models, or images of certain conditions, situations and phenomena" (Sugiyono, 2013: 2). The reason the researcher used this type of qualitative research is because the author wants to describe or describe how the Mechanism for Preparing the Revenue and Expenditure Budget of Gampong Durung, Mesjid Raya District, Aceh Besar Regency. The basis of the problems that occur in the study are described in focus so that they can be poured into focus dimensions with the following indicators (1) Mechanism for Preparing the Revenue and Expenditure Budget of Gampong Durung, Mesjid Raya District, Aceh Besar Regency; and (2) What Obstacles Arise in Preparing the Budget.

Data collection methods are very important in a study, therefore researchers must be good at collecting data, so that the data obtained is valid. Data collection is a standard and systematic procedure in obtaining the required data. Data collection methods used in this study include:

1. Observation

Observation is data collection that is done directly in the field. The data studied is in the form of a description of attitudes, behavior and overall human interaction" (Semiawan, 2010: 23). Observations carried out by researchers in this study recorded the phenomena that emerged and paid attention accurately to obtain data on the problems that were occurring so as to gain understanding.

2. Interview

According to Sugiyono (2014: 215) "An interview is a meeting of two people to exchange information and ideas through questions and answers, so that meaning can be constructed in a particular topic". The interview technique used is by asking directly to informants who can represent in collecting data as needed.

3. Documentation Study

Sugiyono's opinion (2014: 326) "Documentation is a record of past events, can be in the form of writing, pictures or monumental works of a person or an event". Document studies are a complement to the use of observation and interview methods in qualitative research. Researchers also search for data and obtain data using the documentation method, namely the method of collecting data in the form of documents. The data taken from the documents only include a general description of the research area, which is obtained from the monographic data of Gampong Durung which includes area, population, education level, educational facilities, and public infrastructure.

Data analysis is a process of simplifying data into a form that is easier to read and interpret further. The data analysis technique used in this study is qualitative data analysis. Qualitative analysis is used to explain, describe and interpret research results with the arrangement of words and sentences as answers to the problems being studied. The qualitative data analysis process begins by examining data obtained from various sources or information, either through interviews or documentation studies. The data is first read, studied, reviewed, then analyzed. This research is a descriptive study, with more descriptions obtained from the results of observations and interviews. The data obtained will be analyzed qualitatively and described in descriptive form. The data analysis procedure is after obtaining the data needed in the study, the following steps will be taken:

1. Organizing data

This method is carried out by repeatedly reading the existing data so that researchers can find data that is in accordance with their research and discard data that is not appropriate, so that the data obtained is in accordance with the researcher's needs and is considered relevant to be used as research report material.

2. Formulating research results

Formulating research results, namely all data obtained are then formulated according to the classification of data that has been described. This research formulation describes various results obtained in the field and attempts to explain them in the form of a directed and systematic report.

3. Creating alternative data explanations

The next process is that the researcher provides a reasonable explanation based on the existing data and the researcher must be able to explain the data based on the logical relationship of meaning contained in the data.

4. Writing a report

Report writing is an inseparable part of qualitative analysis. In this report, researchers must be able to write words and sentences and definitions accurately that can be used to describe the data and the results of their analysis.

RESULTS AND DISCUSSION

Mechanism for compiling the Revenue and Expenditure Budget in Durung Village, Mejid Raya District, Aceh Besar Regency

1. Development and budgeting

Planning and budgeting are integrated processes so that the output of planning is budgeting. The process of planning the direction and policy of annual village development and the annual budget plan (APBG) is essentially a planning instrument of public policy as an effort to improve services to the community. Because of the importance of the budget, budget planning/budget preparation is also something important in the implementation of village governance. According to Sedarmayanti (2014: 22) "Efficiency is a measure of the level of resource use in a process. The more efficient or less resource use, the more efficient the process is said to be. An efficient process is characterized by process improvements so that it becomes cheaper and faster. "In every activity to achieve goals, there must be a principle. The principle is the use of available resources effectively and efficiently. The success of a work system in achieving its goals is measured by the level of effectiveness and efficiency in using existing resources, because work efficiency is a requirement for achieving every goal.

Finding 1: In planning the budget, the Durung Village Government first calculates the efficiency and effectiveness of the funds to be managed, so that the use of funds and village development goals can be achieved optimally. The effectiveness of the implementation of village administration is observed from three effectiveness criteria, namely: Production or results, efficiency, and adaptation/flexibility.

According to Poae and Saerang (2013:29) accountability means responsibility, both by people and elected bodies, for their choices and actions. According to Ihyaul Ulum (2010:40) public accountability is "Accountability is the embodiment of the obligation to be responsible for the success or failure of the implementation of the organization's mission in achieving the goals and targets that have been set through a periodic accountability medium.

Based on the opinions of several experts, it can be concluded that accountability is a form of responsibility in the form of explaining and answering for all performance actions that have been carried out by individuals, organizations and leaders to parties who have the right and authority to request information on accountability both technically and administratively. Based on the concepts of several experts, both central, regional and village governments must understand the scope of their respective accountability in accordance with the main tasks they carry out, because the accountability requested includes the success and failure in the implementation of the relevant agency.

Finding 2: Development plans and budgeting in Gampong Durung have been prepared in an open, transparent manner and provide easy information to the community, then reporting or use of APBG also provides complete information because the community also has the right to accountability, planning or budget implementation.

2. Role of Society

The role of the community in development must prioritize government initiatives to open up the community's space to determine their own development products. So the government only needs to direct it so that it is right on target. Strengthening the role of the Gampong community is something that must be taken within the framework of building renewal for the Gampong itself. One of the main factors in strengthening the movement of Gampong renewal actually lies in the level of local community participation and the delivery of aspirations. Building effective community participation will certainly strengthen the capacity of a Gampong.

Finding 3: The preparation of the Gampong revenue and expenditure budget already has rules that must be obeyed and enforced formally. The local government provides ample opportunity for the community to participate in the preparation of the APBG, namely in the planned programs. However, in reality only a few people attended the activity.

Then in terms of providing support, the importance of support is as follows: first, community support is a tool to obtain information about the conditions, needs, and attitudes of the local community, without its presence development programs and projects will fail; second, the community will trust the development program if they are involved in the preparation and planning process, because they will know more about the project so that it creates a sense of ownership of the program; third, the emergence of the assumption that support is a democratic right if the community is involved in development.

Finding 4: Providing support that budget planning is a very important thing to be done by the government, both at the central, provincial and village levels. APBG is said to be good if the allocation of spending is more for the needs of citizens/community empowerment, especially those living below the poverty line.

Obstacles that Arise in the Preparation of the Income and Expenditure Budget for Durung Village, Mesjid Raya District

1. Human Resources

Human resources are non-material assets in a business organization that can realize the existence of the organization. "The quality of human resources is a resource that has superior competence in terms of physical and intellectual aspects." Amhas (2018: 138). Education in an organization is a process of developing abilities in the direction desired by the organization concerned. While training is part of an educational process, the purpose of which is to improve the abilities or special skills of a person or group of people. Education is an effort to develop human resources, especially to develop intellectual abilities and human personality. The use of the terms education and training in an institution or organization is usually combined into diklat (education and training). Those who handle employee or staff education and training are usually called pusdiklat (education and training centers) (Setyawan, 2018: 70).

Finding 5: If the level of education is still low, it will affect the implementation of APBG planning and development. Because in every event or discussion held at the

Musyawah Village Hall, Gampong officials and the Durung Gampong community provide ideas and input for the success of the implementation of Gampong development.

Then in terms of Technical Guidance for the Durung Village Apparatus, it is very necessary to improve the ability and performance of the Village Apparatus in their devotion to the community. By following the technical guidance, the Village Apparatus and Village officials will be able to produce and it is hoped that the participants of the technical guidance such as Kuchik and the Secretary of Durung Village can carry out their duties according to the positions they hold. So that it can advance the village according to the hopes of the community based on the law.

Finding 6: With the technical guidance for Gampong apparatus, it will further improve the quality of Gampong Durung government apparatus so that the implementation of tasks can be carried out optimally, and through improving quality it will certainly support the achievement of optimal development implementation. Because Gampong government apparatus is the spearhead in the implementation of governance in Gampong.

2. Operational Funds

Village Funds are funds sourced from the State Revenue and Expenditure Budget allocated for Villages transferred through the District Revenue and Expenditure Budget and used to finance the implementation of government, development implementation, community development, and community empowerment. The provisions governing Village Funds are Government Regulation Number 60 of 2014 concerning Village Funds sourced from the State Revenue and Expenditure Budget as an implementation of the provisions of Article 72 paragraph (1) letter b and paragraph (2) of Law Number 6 of 2014 concerning Villages. The allocation of Village Funds is calculated based on the number of villages and is allocated by taking into account the population, poverty rate, area, and level of geographical difficulty.

Transparency is an important requirement that must be met in every aspect of the implementation of village governance. In this case, including the Management of Operational Funds which must be in accordance with the development plan. Transparency means that in running the government, the government discloses material matters periodically to interested parties, in this case the wider community so that the principle of openness allows the community to know and get access to the widest possible information about regional finances.

Finding 7: Operational funds have been running well, and are a principle of openness that allows the public to know and gain access to the widest possible information about village finances.

In the management of operational funds, there is a factor of the low number of incentives given to members of the Durung Village deliberative body, resulting in the needs of the village community not being met.

Finding 8: Financial factors are one of the problems that must be met in an institution in supporting its operations. Funding problems are felt by the Gampong Durung apparatus because the allocation for BPG operations and welfare is felt to be insufficient.

CONCLUSION

From the results of the research conducted by the researcher, several conclusions can be drawn as follows:

1. The Mechanism for Preparing the Budget and Income and Expenditure of Durung Village, Mejid Raya District, Aceh Besar Regency is:
 - a. In planning the budget, the village government must first calculate the efficiency and effectiveness of the funds to be managed, so that the use of funds and village development goals can be achieved optimally.
 - b. The use of the budget must be Accountable and controlled through established reporting mechanisms. The community also has the right to be held accountable for budget planning or implementation.
 - c. In terms of fostering aspirations, the village government has established administrative regulations that must be adhered to and enforced formally.
 - d. Gampong Durung organizes budgeting every year, because every year it also carries out infrastructure development and community empowerment, budgeting for deliberation and joint decision-making, driven by village officials and followed by the entire village community with equal opportunities.
2. Obstacles Arising in the Preparation of the Revenue and Expenditure Budget for Durung Village, Mesjid Raya District.
 - a. The low level of education of civil servants makes them less effective and influences the implementation of APBG planning and development.
 - b. Lack of technical guidance, minimal training programs to improve human resources.
 - c. The lack of funds managed by the Gampong Durung government has resulted in development in Gampong Durung not being achieved as expected by the community.

REFERENCES

- Aceh Qanun Number 1 of 2019 concerning Village Government.
- Bastian, Indra. (2010). Public Sector Accounting Third Edition. Jakarta: Erlangga.
- Henny, Juliani. (2010). Implementation of Performance-Based Budget in State Financial Management to Realize Good Governance, Faculty of Law, Diponegoro University, Semarang.
- Law Number 23 of 2014 concerning Regional Government.
- Law Number 6 of 2014 concerning Villages.
- M, Amhas. (2018). The Influence of Human Resource Quality, Service Quality and Employee Performance on Customer Satisfaction at the Makasar 01 South One-Stop Administration System (SAMSAT) Office. *Mirai Management Journal*, Vol. 2, No. 1, Pp.136-149.
- Muhammad, Rokhim. (2017). Mechanism of Preparation and Implementation of Village Revenue and Expenditure Budget Based on Law Number 6 of 2014 Concerning Study Village in Blerong Village, Guntur District, Demak Regency. Faculty of Law, Diponegoro University.
- Nafarin, M. (2013). Corporate Budgeting Third Edition, Second Printing Book 1. Jakarta: Salemba Empat.
- Rewansyah, Asnawi. (2010). Bureaucratic Reform in the Framework of Good Governance. Jakarta: Yusaintanas Prima.
- Sedarmayanti. (2014). Human Resource Management Bureaucratic Reform and Civil Servant Management. Bandung: Refika Aditama.
- Semiawan, CR (2010). Qualitative Research Methods. Jakarta: Grasindo.
- Sugiyono. (2014). Qualitative and Mixed Methods Research Methods. Bandung: Alfabeta.
- Sulaiman, Tripa. (2019). Villages and Social Disaster Mitigation, Bandar Publishing.