



Unlocking the Future of Village Governance: Legal Counseling and Digital Transformation

^{1*)} Meri Yarni, ²⁾ Irwandi, ³⁾ Kosariza, ⁴⁾ Netty, ⁵⁾ Faizah Bafadhal
^{1,2,3,4,5)} Faculty of Law, Universitas Jambi, Jambi, Indonesia

*Corresponding E-mai: meri_yarni@unja.ac.id

DOI:

10.22437/jkam.v7i1.22822

Article History:

Received:

25/12/2022

Revised:

18/04/2023

Accepted:

29/06/2023

ABSTRACT

This Community Service Program was carried out in Danau Kedap Village, Maro Sebo Subdistrict, Muaro Jambi Regency, focusing on the importance of digitalization in village governance. Village governance involves the collaboration of the village area, its community, and the local government. This program aimed to increase the village government's understanding of how digitalization can improve administrative efficiency, transparency, and accountability. The goal was to provide legal counseling to enhance the knowledge of village officials on the role of digitalization in governance, and to explore solutions to challenges in daily governance tasks. The methods included lectures, discussions, and question-and-answer sessions to encourage active participation. The expected outcome is to improve the village government's administrative competence and service delivery. This initiative aims to promote the adoption of digital tools in governance processes, ultimately making village administration more efficient, transparent, and modern. The contributions of this project are significant in enhancing governance practices in the village, providing a model for other regions to follow.

Keywords: Administration Efficiency; Digitalization; Legal Counseling; Village Governance; Transparency

INTRODUCTION

The enactment of Law No. 6 of 2014 on Villages offers a significant opportunity for villages in Indonesia to take control of their governance, allowing them to manage their own development and improve the welfare of rural communities (Jubaedah et al., 2023). This law promotes village autonomy by enabling local governments to handle their administrative affairs (Berman, 2003; Chigwata, 2017; Acharya, 2018; Amah, 2018; Jiwa, 2019). To support its implementation, the Ministry of Home Affairs issued Regulation No. 47 of 2016 on Village Government Administration. This regulation categorizes village administration into four main areas, including General Administration (9 books), Population

Administration (5 books), Village Financial Administration (6 books), and Development Administration (4 books). These guidelines aim to establish a more structured, efficient, and transparent system for village governance (Tulis et al., 2018; Susilowati et al., 2020; Sofyani et al., 2021).

Muaro Jambi Regency, formed through Laws No. 54 of 1999 and No. 14 of 2000, covers an area of 5,326 km² and has a population of 378,464. The local government officially began operations on October 12, 1999, with the capital located in Sengeti City (Sarmiati et al., 2022; Suparto & Rahdiansyah, 2018; Annahar et al., 2023). Despite the rich natural and human resources in the region, the local village of Danau Kedap, located in Maro Sebo

Subdistrict, faces various challenges that hinder its development. These challenges include a lack of active participation from the community, limited capacity of village officials to perform their duties effectively, insufficient technological knowledge among government personnel, and inadequate infrastructure, especially in terms of unpaved roads that impede transportation to plantations (Kurtsal & Viaggi, 2020; Aroogh & Shahboulaghi, 2020; Brunetti, 2020). Moreover, the village suffers from the lack of basic services such as healthcare, education, and sports facilities, as well as insufficient support for small businesses, particularly in the food processing sector (Hilvert-Bruce, 2018; Wilson, 2019).

These issues reveal a pressing need for improvements in governance, particularly through digitalization (Janowski et al., 2018; Linkov, 2018; Di Giulio & Vecchi, 2021; Wandaogo, 2022; Ren et al., 2022). While digital tools have been successfully implemented in urban areas to enhance administrative efficiency, transparency, and service delivery, rural areas like Danau Kedap have yet to fully benefit from such technologies. The lack of digital literacy, insufficient infrastructure, and the absence of a comprehensive framework for implementing digital governance tools exacerbate the challenges faced by village governments in this region (Esteban-Navarro et al., 2020; Aruleba & Jere, 2022; Patnaik & Dixit, 2023).

Previous research has explored the positive impact of digitalization on governance, particularly in urban settings (da Cruz et al., 2018; Tomor et al., 2019; Balogun et al., 2019). Studies have shown that digital technologies can improve administrative processes, enhance transparency, and streamline public services (Tan & Taeihagh, 2020). However, the application of these technologies in rural governance remains underexplored. Most studies focus on urban or semi-urban areas where digital infrastructure is more readily available, leaving a gap in understanding how digitalization can be effectively integrated into rural governance. Furthermore, there is limited

research on how legal counseling and socialization efforts can support the digital transformation of village administrations in rural areas, specifically in Indonesia.

This study introduces a novel approach by focusing on the implementation of digital governance tools in rural areas, particularly in Danau Kedap Village. It aims to fill the gap in existing research by examining the specific challenges and opportunities for digitalization in village administration, an area that has been largely overlooked in the context of rural governance in Indonesia. By providing legal counseling and raising awareness about the benefits of digital tools, this study contributes to a deeper understanding of how digitalization can transform local governance structures.

The primary goal of this community service initiative is to improve the knowledge and competence of the Danau Kedap Village government in adopting digital technologies for administrative tasks. This includes enhancing their understanding of the importance of digital tools for transparency, improving the efficiency of governance processes, and facilitating better public service delivery. The program aims to empower village officials with the skills and knowledge needed to implement digital systems, ultimately improving administrative functions such as financial management, regulation creation, and overall village governance. By doing so, the program seeks to foster a more efficient, transparent, and responsive governance system at the village level.

METHODS

This community service initiative will be held at the office of the Head of Danau Kedap Village, Maro Sebo Subdistrict, Muaro Jambi Regency, on Friday, August 19, 2022. The selection of this location is based on the recognition that the village government officials and community members in Danau Kedap need to receive legal counseling and socialization regarding the significance of digitalization in village governance. The activity is aimed at addressing the growing need for

improved administrative practices and transparency within the local government.

In line with the theme of this community service program, the target participants were selected based on their strategic role in village governance. These include village officials and the local community in Danau Kedap, Maro Sebo Subdistrict, Muaro Jambi Regency. The decision to focus on this group stems from the recognition that improving legal knowledge and understanding the importance of digitalization in governance is essential for increasing the efficiency and transparency of village administration. The expected outcomes from this program include enhancing the performance of village officials and improving the welfare of the community. Given the capacity limitations, the number of participants is limited to 30 individuals.

The partners involved in this community service initiative are the local government officials of Danau Kedap Village and the community members residing in the village. Collaboration with these stakeholders is essential to ensure the relevance and applicability of the training sessions and to increase the adoption of digital practices in the governance process.

The community service activity follows a structured procedure comprising multiple phases:

1. Legal Counseling

The first phase involves providing legal counseling on the relevant regulations related to digitalization in village governance. The counseling sessions will present clear and accessible explanations about digital governance frameworks, enabling village officials and community members to understand their roles and responsibilities within a digital governance model. These sessions will last between 35 and 50 minutes, with opportunities for the participants to ask questions and engage in discussions.

2. Discussion and Q&A Sessions

Following the delivery of the legal counseling material, interactive discussions and Q&A

sessions will take place. This phase allows participants to engage actively with the content and ask questions to clarify their understanding of digitalization's role in governance. The discussions aim to foster two-way communication, encouraging participants to share their thoughts and concerns regarding the implementation of digital tools in their administrative practices.

Data will be collected through participant observations, feedback forms, and post-event surveys. These methods will help assess participants' understanding of the materials presented, their engagement during discussions, and their ability to apply the knowledge in their administrative practices.

The collected data will be analyzed using both qualitative and quantitative methods. Qualitative analysis will focus on assessing the effectiveness of the discussions and the clarity of the materials presented. Quantitative analysis will involve evaluating participant feedback, including their understanding of the digitalization concepts, and measuring their improvement in knowledge and skills before and after the event. This analysis will help determine the success of the program and guide future interventions.

The resource persons for this program are faculty members from the Faculty of Law at Universitas Jambi, who are experts in law and governance. The resource people include: 1) Meri Yarni, S.H., M.H.; 2) H. Irwandi, S.H., M.H.; 3) Dr. Kosariza, S.H., M.H.; 4) HJ. Nettyi, S.H., M.H.; 5) Faizah Bafadhal, S.H., M.H.

These experts will lead the legal counseling and ensure that the content is aligned with current legal standards and the practical needs of the village officials and community members.

The evaluation strategy for this community service program is designed to assess both the implementation process and the outcomes achieved. Evaluation will be conducted through a combination of quantitative and qualitative methods to ensure a comprehensive understanding of the program's effectiveness. Key indicators include the number of

participants attending the event, which reflects the community's interest and outreach success. Additionally, participant engagement during discussions and question-and-answer sessions will be observed to assess the level of active involvement. The relevance of the materials presented will be evaluated based on participant feedback and their applicability to real-life village governance contexts. Furthermore, the program's acceptability will be gauged by how well it aligns with the expectations and needs of the local stakeholders. Its utility will be assessed by measuring the extent to which participants apply the acquired knowledge in their roles. Lastly, potential long-term impacts, such as improvements in administrative transparency and digital adoption, will serve as crucial indicators of success in transforming village governance practices.

This program anticipates several key outcomes that reflect the successful transfer and application of knowledge. Firstly, village officials and community members in Danau Kedap are expected to develop a solid understanding of digitalization, including its purpose, benefits, and role in enhancing administrative processes. Secondly, participants should gain practical insights into how digital infrastructure functions and how it can be integrated into existing village systems. An important expected result is the village government's increased capacity to manage its finances and administrative duties through digital platforms, fostering efficiency and reducing the risk of mismanagement. Lastly, the program aims to contribute to building a more transparent, accountable, and responsive governance structure at the village level. By achieving these outcomes, the program is positioned to support improved public service delivery, enhanced community participation, and overall advancement in rural development.

RESULTS AND DISCUSSIONS

The initial phase of the Community Service program commenced with a social mapping exercise, aimed at evaluating the ongoing digitalization initiatives within the

Maro Sebo Subdistrict of Muaro Jambi Regency. In June 2022, the team held an internal meeting to strategize and prepare for the community engagement event, which was scheduled for August 19, 2022. The team selected Danau Kedap Village, one of the 11 villages in the Maro Sebo Subdistrict, as the focus of this capacity-building event, based on its readiness and willingness to engage in the activities planned.

The community service event took place on Friday, August 19, 2022, from 14:00 to 18:00. The event featured multiple expert speakers, each addressing different facets of governance, financial management, and the role of digital tools in improving administrative efficiency in village settings. The presentations covered various aspects of legal frameworks, financial systems, and the integration of digital technologies to ensure better governance practices.

Speaker: Meri Yarni, S.H., M.H.

Meri Yarni, S.H., M.H., the first speaker, provided a comprehensive overview of Law No. 6 of 2014, which grants villages autonomy to manage their governance and development independently. She highlighted how this law empowers villagers to become active participants in shaping their future, rather than simply being subject to top-down governmental policies. Meri emphasized that the Village Budget (APBDesa) plays a central role in ensuring that resources are allocated effectively to meet the community's needs, serving as an indicator of the village administration's capacity to manage finances. However, she also noted that many village officials face significant challenges due to limited knowledge of financial management practices, leading to inefficiencies in budget allocation.

In her second session, Meri discussed the issue of misallocation of village funds. She observed that village budgets are often allocated without prioritizing the most pressing needs of the community. This misallocation, she explained, frequently arises from a lack of financial

training and understanding among village officials, resulting in suboptimal management of resources. To address this, Meri emphasized the necessity of enhancing the financial literacy of village officials through targeted training programs focused on budgeting and financial management, ensuring that the funds are used to maximize community development outcomes.

Speaker: H. Irwandi, S.H., M.H.

H. Irwandi, S.H., M.H., the second speaker, expanded on the critical role of effective budget management in fostering local development. He explained that the APBDesa serves as a vital tool for ensuring the efficient allocation of resources and for holding village administrations accountable for their financial decisions. Irwandi stressed that many village officials struggle with budgeting due to insufficient understanding of both legal and technical aspects of financial management, which can lead to misuse or misallocation of funds. He emphasized the need for capacity-building efforts to improve the financial management capabilities of village officials, which is essential for ensuring sustainable development at the local level.

Irwandi also touched upon the importance of transparency in managing village funds. He warned that poor management of resources could have long-term negative consequences on the village's growth. Furthermore, Irwandi addressed the issue of corruption, where funds intended for public welfare are misappropriated for personal gain. He underscored the need for robust internal control systems and oversight mechanisms to prevent such corruption and ensure that funds are used appropriately for community development.

Speaker: Dr. Kosariza, S.H., M.H.

Dr. Kosariza, S.H., M.H., the third speaker, introduced Siskeudes (Village Financial System), a digital tool designed to streamline financial management in villages. Dr. Kosariza explained that Siskeudes allows village officials to manage their budgets digitally, improving

both efficiency and transparency. He described how the system enables real-time tracking of financial expenditures and generation of accurate financial reports, which can help prevent the errors commonly associated with manual record-keeping.

Despite the benefits, Dr. Kosariza highlighted several challenges in implementing Siskeudes. He noted that many village officials, accustomed to manual financial processes, face a steep learning curve in adapting to the new system. This transition has been complicated by limited training and lack of familiarity with the digital tools. Nevertheless, Dr. Kosariza emphasized that once fully integrated, Siskeudes can greatly enhance the transparency and accountability of village financial management, making it easier to monitor expenditures and ensure compliance with relevant regulations.

Speaker: Hj. Netty, S.H., M.H.

Hj. Netty, S.H., M.H., the fourth speaker, focused on the technical aspects of using Siskeudes for financial management in villages. She explained that before inputting data into the system, villagers must first prepare a Budget Draft (RAB), ensuring that it aligns with the system's requirements. Netty explained how the Siskeudes platform automates the generation of financial reports, which are crucial for maintaining accurate and transparent records of village expenditures. She emphasized the importance of ensuring that data is input correctly into the system, as this guarantees compliance with legal standards and promotes efficient financial management.

In her second session, Netty discussed the importance of RAB in the budgeting process. She noted that the RAB must be prepared well in advance and carefully checked against the planned activities for the upcoming fiscal year. By aligning the RAB with the financial system's requirements, village officials can better manage their finances and minimize errors. Netty concluded by stressing that adopting digital systems such as Siskeudes is an essential

step toward modernizing financial management at the village level and enhancing accountability.

Speaker: Faizah Bafadhal, S.H., M.H.

Faizah Bafadhal, S.H., M.H., the final speaker, addressed the broader issue of governance in rural villages, emphasizing the need for effective governance to ensure the prosperity and self-sufficiency of villages. Faizah discussed how the involvement of all relevant stakeholders—including local government officials, the community, and other actors—is essential for good governance practices. She emphasized that village officials need to enhance their skills in managing village resources effectively, streamline administrative systems, and foster transparency and accountability within the village administration.

Faizah also highlighted the importance of the legal framework that supports village governance, specifically Law No. 6 of 2014, which provides clear guidelines for managing village funds. She explained that these laws define the responsibilities of village officials in managing resources, ensuring their proper allocation, and guiding their financial practices. By strengthening the competence of village officials and enhancing the legal framework, Faizah concluded, villages can become more autonomous and capable of managing their own development sustainably and inclusively.

The community service initiative highlighted the critical importance of integrating legal, financial, and digital frameworks to strengthen governance at the village level. Presentations and discussions emphasized that as decentralized entities, villages require robust administrative and financial systems to manage resources effectively and uphold transparency. One of the central tools discussed was Siskeudes (Village Financial System), a digital platform developed to streamline financial reporting and monitoring. The implementation of such systems has the potential to significantly reduce mismanagement and foster more accountable governance (Sofyani et al., 2021; Tulis et al., 2018). However, challenges

persist, especially in rural areas—where limited digital literacy and insufficient training impede the successful adoption and utilization of these technologies (Aruleba & Jere, 2022; Esteban-Navarro et al., 2020).

Another recurring theme was the frequent misallocation of village funds, often rooted in the limited budgeting capabilities of village officials. Many officials lack a strong foundation in financial planning, which undermines the prioritization of development projects and leads to inefficient use of public funds. It was suggested that targeted capacity-building programs, particularly in financial literacy and budget management, are crucial for empowering village leaders to allocate resources more effectively (Annahar et al., 2023; Acharya, 2018). Furthermore, involving broader stakeholder groups—such as community leaders and local civil society—could contribute to more participatory budgeting processes, ensuring that development strategies reflect actual community needs (Amah, 2018; Jiwa, 2019).

The adoption of digital financial systems presents a double-edged challenge. While platforms like Siskeudes offer improvements in efficiency, accuracy, and regulatory compliance (Di Giulio & Vecchi, 2021), the transition from manual to digital administration is not always smooth. The experience of Danau Kedap Village illustrates this point well. Despite beginning to implement Siskeudes, the village continues to rely partly on manual methods due to the learning curve associated with digital tools. Resistance to change, limited technical infrastructure, and lack of continuous training are key barriers (Brunetti et al., 2020; Patnaik & Dixit, 2023). Therefore, a hybrid model may be necessary in the short term, accompanied by consistent training and technical support to ensure long-term integration of digital tools into daily governance practices.

While the community service program succeeded in raising awareness and building foundational knowledge on digital governance, it also had notable limitations. The number of participants—restricted to 30—represented

only a small segment of the village population, potentially limiting the program's immediate reach and impact. Future initiatives should seek to expand participation to include youth, women's groups, and other community stakeholders, thereby enhancing inclusivity and long-term sustainability (Aroogh & Shahboulaghi, 2020). Moreover, ongoing mentorship and structured follow-up programs will be essential to reinforce the concepts introduced during the event and support the practical implementation of digital systems in village governance (Linkov et al., 2018; Janowski et al., 2018).

CONCLUSIONS

The conclusion of this community service program highlights that the primary objective of the legal counseling initiative was to enhance the community's understanding of digitalization, covering its definition, benefits, role, functions, as well as its management and implementation in village governance. Furthermore, it is crucial to increase efforts to encourage greater community involvement in the Village-Owned Enterprises (Bumdes) activities, especially in Danau Kedap Village, Maro Sebo District, Muaro Jambi Regency. Achieving this goal requires more transparent, honest, and equitable management to ensure that digital services can reach all segments of society and create tangible positive impacts.

However, there were some limitations in the execution of this program. One of the main constraints was the limited reach, with only 30 participants from Danau Kedap Village attending the event, representing a small portion of the total village population. Future iterations of similar programs should involve a broader segment of the community, including stakeholders such as community leaders and youth groups, to expand the positive impact of digitalization. Additionally, ongoing training and support are essential to ensure that the knowledge gained during the program can be effectively implemented in everyday life. Future research should focus on examining the challenges and opportunities of digital

adoption in villages with varying characteristics, providing deeper insights into the factors that contribute to successful digitalization programs at the village level, while also exploring how digital systems can be more thoroughly integrated into local governance structures. Further studies should also prioritize capacity building for human resources and digital infrastructure in remote areas to accelerate development and enhance the competitiveness of villages in the digital era.

ACKNOWLEDGMENTS

We would like to express our sincere gratitude to all those who contributed to the successful implementation of this community service program. Our heartfelt thanks go to the local authorities and community members of Danau Kedap Village, Maro Sebo District, Muaro Jambi Regency, for their active participation and enthusiasm throughout the event. We also extend our appreciation to the distinguished speakers and experts who provided valuable insights on digitalization and village governance, enriching the discussions and knowledge sharing. Additionally, we acknowledge the support from our institution and the dedication of the community service team, whose efforts were integral to the success of this initiative. Finally, we hope that this program will serve as a foundation for continued collaboration and progress in digitalizing village administration and governance.

REFERENCES

- Acharya, K. K. (2018). Local governance restructuring in Nepal: From government to governmentality. *Dhaulagiri Journal of Sociology and Anthropology*, 12, 37–49. <https://doi.org/10.3126/dsaj.v12i0.2178>
- Amah, E. I. (2018). Devolution of Power to Local Government: Appraising Local Government Autonomy under Nigerian Federation. *Beijing Law Review*, 09(02), 275–

293. <https://doi.org/10.4236/blr.2018.92018>
- Annahar, N., Widianingsih, I., Muhtar, E. A., & Paskarina, C. (2023). The road to inclusive decentralized village governance in Indonesia. *Sustainability*, 15(11), 8616. <https://doi.org/10.3390/su15118616>
- Aruleba, K., & Jere, N. (2022). Exploring digital transforming challenges in rural areas of South Africa through a systematic review of empirical studies. *Scientific African*, 16, e01190. <https://doi.org/10.1016/j.sciaf.2022.e01190>
- Aroogh, M. D., & Shahboulaghi, F. M. (2020). Social Participation of Older Adults: A Concept Analysis. *PubMed*, 8(1), 55–72. <https://doi.org/10.30476/ijcbnm.2019.82222.1055>
- Balogun, A., Marks, D., Sharma, R., Shekhar, H., Balmes, C., Maheng, D., Arshad, A., & Salehi, P. (2019). Assessing the potentials of digitalization as a tool for adaptation of climate change and sustainable development in urban centres. *Sustainable Cities and Society*, 53, 101888. <https://doi.org/10.1016/j.scs.2019.101888>
- Berman, D. R. (2003). *Local government and the States: autonomy, politics and policy*. <https://ci.nii.ac.jp/ncid/BA6301555X>
- Brunetti, F., Matt, D. T., Bonfanti, A., De Longhi, A., Pedrini, G., & Orzes, G. (2020). Digital transformation challenges: Strategies emerging from a multi-stakeholder approach. *The TQM Journal*, 32(4), 697–724. <https://doi.org/10.1108/tqm-12-2019-0309>
- Chigwata, T. C., & De Visser, J. (2017). Local Government in the 2013 Constitution of Zimbabwe: Defining the boundaries of local autonomy. *Hague Journal on the Rule of Law*, 10(1), 165–185. <https://doi.org/10.1007/s40803-017-0063-0>
- da Cruz, N. F., Rode, P., & McQuarrie, M. (2018). New urban governance: A review of current themes and future priorities. *Journal of Urban Affairs*, 41(1), 1–19. <https://doi.org/10.1080/07352166.2018.1499416>
- Di Giulio, M., & Vecchi, G. (2021). Implementing digitalization in the public sector. Technologies, agency, and governance. *Public Policy and Administration*, 38(2), 133-158. <https://doi.org/10.1177/09520767211023283>
- Esteban-Navarro, M., García-Madurga, M., Morte-Nadal, T., & Nogales-Bocio, A. (2020). The Rural Digital Divide in the Face of the COVID-19 Pandemic in Europe—Recommendations from a Scoping Review. *Informatics*, 7(4), 54. <https://doi.org/10.3390/informatics7040054>
- Hilvert-Bruce, Z., Neill, J. T., Sjöblom, M., & Hamari, J. (2018). Social motivations of live-streaming viewer engagement on Twitch. *Computers in Human Behavior*, 84, 58–67. <https://doi.org/10.1016/j.chb.2018.02.013>
- Janowski, T., Estevez, E., & Baguma, R. (2018). Platform governance for sustainable development: Reshaping citizen-administration relationships in the digital age. *Government Information Quarterly*, 35(4), S1–S16. <https://doi.org/10.1016/j.giq.2018.09.002>
- Jiwa, U. T. S. (2019). Impediments to Establishing Adat Villages: A Socio-Legal Examination of the Indonesian Village Law. *The Asia Pacific Journal of Anthropology*, 21(1), 17–33.

- <https://doi.org/10.1080/14442213.2019.1670240>
- Jubaedah, D., Nor, M. R. M., Taeali, A., Putra, H. M., Jauhari, M. A., & Aniq, A. F. (2023). Halal certification in indonesia: Study of Law Number 6 of 2023 on Job Creation. *Jurisdictie Jurnal Hukum Dan Syariah*, 14(1), 154–184. <https://doi.org/10.18860/j.v14i1.19948>
- Kurtsal, Y., & Viaggi, D. (2020). Exploring collaboration and consumer behavior in food community networks and constraints preventing active participation: the case of Turkey. *Sustainability*, 12(8), 3292. <https://doi.org/10.3390/su12083292>
- Linkov, I., Trump, B., Poinsette-Jones, K., & Florin, M. (2018). Governance strategies for a sustainable digital world. *Sustainability*, 10(2), 440. <https://doi.org/10.3390/su10020440>
- Patnaik, P.K. & Dixit, G. (2023). Understanding Potential Risk Factors in the Use of ICTs for Rural e-Governance. In: Jones, M.R., Mukherjee, A.S., Thapa, D., Zheng, Y. (eds) *After Latour: Globalisation, Inequity and Climate Change*. IFIPJWC 2023. IFIP Advances in Information and Communication Technology, vol 696. Springer, Cham. https://doi.org/10.1007/978-3-031-50154-8_9
- Ren, S., Hao, Y., & Wu, H. (2022). Digitalization and environment governance: Does internet development reduce environmental pollution? *Journal of Environmental Planning and Management*, 66(7), 1533–1562. <https://doi.org/10.1080/09640568.2022.2033959>
- Sarmiati, S., Madjid, M., & syekh, S. (2022). Efficiency of Increasing Working Capital for MSMEs in Tanjung Jabung Timur. *Jurnal Al Mujaddid Humaniora*, 8(1), 1–7. <https://doi.org/10.58553/jalhu.v8i1.114>
- Suparto, N., & Rahdiansyah, N. (2018). The settlement of boundary disputes through testing of legislation in Indonesia. *SHS Web of Conferences*, 54, 01003. <https://doi.org/10.1051/shsconf/20185401003>
- Sofyani, H., Pratolo, S., & Saleh, Z. (2021). Do accountability and transparency promote community trust? Evidence from village government in Indonesia. *Journal of Accounting & Organizational Change*, 18(3), 397–418. <https://doi.org/10.1108/jaoc-06-2020-0070>
- Tan, S., & Taeihagh, A. (2020). Smart City Governance in Developing Countries: A Systematic Literature review. *Sustainability*, 12(3), 899. <https://doi.org/10.3390/su12030899>
- Tomor, Z., Meijer, A., Michels, A., & Geertman, S. (2019). Smart Governance for Sustainable Cities: Findings from a Systematic Literature Review. *Journal of Urban Technology*, 26(4), 3–27. <https://doi.org/10.1080/10630732.2019.1651178>
- Tulis, Y. G., Utami, I., & Hapsari, A. N. S. (2018). Village fund Management transparency: A lesson learned. *Journal of Accounting and Strategic Finance*, 1(02), 100–110. <https://doi.org/10.33005/jasf.v1i02.19>
- Wandaogo, A. (2022). Does digitalization improve government effectiveness? Evidence from developing and developed countries. *Applied Economics*, 54(33), 3840–3860. <https://doi.org/10.1080/00036846.2021.2016590>
- Wilson, S. A. (2019). Mining-induced displacement and resettlement: The case of rutile mining communities in

Meri Yarni, Irwandi, Kosariza, Netty, Faizah Bafadhal

Unlocking the Future of Village Governance: Legal Counseling and Digital Transformation

Sierra Leone. *Journal of Sustainable Mining*, 18(2), 67–76. <https://doi.org/10.1016/j.jsm.2019.03.001>