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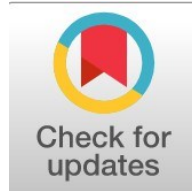
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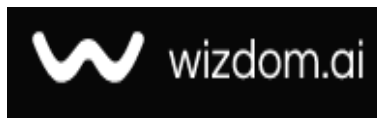
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Legal Politics and Compliance in Forming Village Budget Regulations

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Abstract

General Background: Village autonomy in Indonesia, as regulated in Law No. 6 of 2014 and refined in Law No. 3 of 2024, grants villages significant authority to manage their governance and finances through the Village Revenue and Expenditure Budget (APBDes). **Specific Background:** However, the drafting of village regulations often diverges from positive law, revealing tension between national legal ideals and local political practices. **Knowledge Gap:** Few studies comprehensively analyze how national legal politics and local compliance interact in shaping legally accountable village governance. **Aims:** This study aims to analyze the influence of legal politics and compliance with positive law in the formation of village regulations on APBDes. **Results:** Using a normative juridical method with legislative, conceptual, and sociological approaches, the study finds that compliance with positive law is strongly determined by central legal politics, human resource capacity, and village legal culture. Decentralization has increased autonomy but also introduced risks of legal deviation. **Novelty:** This research integrates the concept of legal politics with village-level compliance analysis, positioning legal awareness as a moral and structural foundation of governance. **Implications:** Strengthening legal culture and supervision mechanisms is essential to ensure that village regulations reflect justice, transparency, and public interest rather than local political interests.

Highlights:

- Legal politics directs village regulation formation within the national legal framework.
- Compliance with positive law depends on human resources and legal culture.
- Strengthening supervision ensures justice, transparency, and accountability in governance.

Keywords: Legal Politics, Positive Law, Village Regulations, APBDes, Legal Compliance

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Introduction

The establishment of village regulations, especially those governing the Village Budget (APBDes), is one of the most important and sensitive aspects of village governance in Indonesia.[1] APBDes is not merely an administrative document, but also a tangible manifestation of how power, responsibility, and public interests are managed at the grassroots level.[2] It reflects a balance between political policies, community needs, and compliance with applicable laws. However, behind its strategic function, the drafting of village regulations on the APBDes often conceals complex problems: between the ideals of the law and local political realities.[3] Within the framework of national law, villages hold a special position. Law No. 6 of 2014, which was refined into Law No. 3 of 2024 concerning Villages, grants considerable autonomy to village governments to regulate and manage the interests of their communities based on indigenous rights and local customs.[4] Theoretically, this provision indicates the state's trust in the village's ability to conduct self-governance.[5] However, this autonomy does not mean unlimited freedom. All forms of village policies and regulations must still be based on applicable positive law, following the principle of the hierarchy of legislation as stipulated in Law Number 12 of 2011 concerning the Establishment of Legislation and Ministry of Home Affairs Regulation Number 111 of 2014 concerning technical guidelines for Village Regulations.[6]

This is where the fundamental problem arises. In practice, the drafting of village regulations often does not align with the corridors of positive law. Many villages prepare their village budgets (APBDes) without following the formal mechanisms stipulated by ministerial regulations, and even without adequate community participation.[7] There are also cases where village heads or local elites use their authority to direct the drafting of regulations according to their personal or group interests. This condition shows that legal politics at the local level are still often influenced by power relations and pragmatism, rather than by a spirit of upholding law and justice.[8] This phenomenon shows that compliance with positive law at the village level is determined not only by the quality of regulations but also by morality, legal awareness, and the integrity of government officials. In many cases, village officials are actually aware of formal rules but choose to adjust them to the existing political reality.[9] This illustrates what Friedman refers to as a 'legal system that consists not only of substance and structure, but also of legal culture.' A weak legal culture in villages often causes regulations to lose the spirit of justice and participation, even though both are main pillars in realizing good governance. [10]

Legal politics, in this context, functions as a policy direction that guides how positive law is interpreted and applied at the implementation level. According to Mahfud MD, legal politics is the state's fundamental policy in the field of law that will be, is being, or has been implemented to achieve national objectives.[11] This means that legal politics does not stop at the central level, but also exists at the local level. When national legal politics emphasizes transparency, accountability, and participation, these values should also shape the formulation of village regulations. However, when the direction of legal politics is reduced by local pragmatic interests, positive law merely becomes a formality that is easily negotiable.[12].

Decentralization, which is expected to bring public services closer to the community, in some cases actually opens up opportunities for malpractice. Some villages still view the Village Budget (APBDes) merely as an administrative tool, rather than as an instrument for justice-based development.[13]. When transparency is not implemented, financial reports are manipulated, or deliberations are conducted only symbolically, the law loses its meaning.[14] In situations like this, legal politics must be present not only as a technical guideline but also as a reaffirmation of values—ensuring that law is not a tool of power, but a tool for the public good.[15] From a normative perspective, the establishment of village regulations on the APBDes must follow the basic principles of drafting legislation: clarity of purpose, consistency between type and content, and effective implementability.[16]. However, many village regulations fail to meet these principles because they do not go through a participatory mechanism and do not have a deep understanding of the legal basis.[17]. In fact, positive law has provided fairly clear guidance, including on the planning, implementation, administration, reporting, and accountability of village finances as regulated in the Regulation of the Minister of Home Affairs Number 20 of 2018. [18].

On the other hand, the legal-political aspect also has a significant influence on the level of compliance of village officials with positive law. When policies at the central level change—such as in the priority of using village funds or reporting mechanisms—the village must be able to adapt quickly. Delays in adaptation or the unpreparedness of human resources can lead to administrative or even criminal violations. Therefore, legal politics that support the strengthening of village capacity becomes very important.[19] In addition, ethical and moral values also serve as the foundation for the creation of good laws. From the Islamic perspective, implementing laws honestly and responsibly is part of spiritual accountability. Allah SWT says in QS. Al-Ma'idah verse 8, "And do not let the hatred of a people prevent you from being just. Be just; that is nearer to righteousness." This verse emphasizes that laws must be enforced with justice, without political bias or personal interest. This principle is relevant in the context of forming village budgets (APBDes), where laws and public finances should be managed as a trust, not as a means to enrich oneself or a particular group.[20]

Seeing these various realities, research on legal politics and compliance with positive law in the formation of village regulations becomes very important. It not only addresses administrative issues but also touches on ethical, social, and moral aspects that form the foundation of legal life in society. This study is expected to explain how the interaction between national legal policy, local political dynamics, and public legal awareness influences the process of forming the Village Budget Regulations (APBDes). Moreover, this research also seeks to offer ideas so that future legal politics can be more inclined to strengthen village law that is honest, transparent, and just.[21] Thus, legal politics is not merely an abstract policy born from the center of power, but must become a spirit that enlivens legal practice at the local level. When every village apparatus understands that compliance with positive law is part of moral and social responsibility, the law is no longer seen as a burden, but as a guideline for communal life. At this point, the village can truly become the foundation for the establishment of a just and dignified rule of law.

Method

The type of research method used in this study is normative juridical, which is a legal research method conducted by examining primary, secondary, and tertiary legal materials directly related to issues of legal politics and compliance with positive law in the formation of Village Regulations concerning the Village Revenue and Expenditure Budget (APBDes).[22] The main focus of this research lies in the analysis of positive legal norms, legal principles, and legal political principles that form the basis for the formulation and implementation of village regulations. This normative juridical research aims to analyze the conformity between national legal politics and the application of positive law at the village level, particularly in the process of drafting regulations concerning the Village Budget (APBDes). Furthermore, this study is also intended to assess the extent to which village regulations formulated by the village government reflect the principles of legal certainty, transparency, and accountability in village financial management.[23]

The approaches used in this study include the statutory approach, the conceptual approach, and the case approach. The statutory approach is used to examine relevant legal provisions, including Law No. 6 of 2014, which was revised into Law No. 3 of 2024, Law No. 12 of 2011 on the Formation of Legislation, Ministry of Home Affairs Regulation No. 111 on technical guidelines for villages, Government Regulation No. 43 of 2014, as well as Minister of Home Affairs Regulation No. 20 of 2018 on Village Financial Management. The conceptual approach is used to understand the principles of legal politics, compliance with positive law, and the concept of village governance. Meanwhile, the case approach is used to observe the implementation of village regulations in the practice of preparing village budgets (APBDes) in several regions.[24]

The objects of study in this research include legal norms regarding the formation of village regulations, the doctrines of legal politics, the principles of administrative law, as well as the practices of preparing the Village Budget (APBDes). The primary legal materials used are legislation, the secondary legal materials consist of literature and previous research results, and tertiary legal materials include legal dictionaries and encyclopedias. Although this study does not employ an empirical approach, local social and political aspects are used as a contextual background to understand the factors affecting the level of compliance of village governments with positive law. By using a normative juridical approach, this research is expected to provide a theoretical and prescriptive analysis of the relationship between legal politics and legal compliance in the formation of village regulations regarding the Village Budget (APBDes). The research results are expected to serve as a consideration in strengthening national legal policies that support good village governance.

Results and Discussion

A. Legal Politics in the Formation of Village Regulations on the Village Budget (APBDes)

Legal politics refers to the direction of state policy in forming, implementing, and enforcing laws to achieve certain objectives. In the context of village governance, legal politics plays an important role in determining the extent to which a village has the authority to manage and take care of its own affairs, including in the drafting of Village Regulations (Perdes) concerning the Village Revenue and Expenditure Budget (APBDes). According to Law No. 6 of 2014, which was refined into Law No. 3 of 2024, villages have indigenous rights and local authority. This revision emphasizes the principles of transparency, participation, and accountability. Meanwhile, Minister of Home Affairs Regulation No. 111 of 2014 serves as a technical guideline for the drafting of village regulations, including the mechanisms for planning, consultation, and promulgation.

Foundation	Meaning and Relevance in the Formation of Village Regulations
Law	Referring to the hierarchy of regulations (the 1945 Constitution, Law No. 3 of 2024, Law No. 12 of 2011, Ministry of Home Affairs Regulation No. 111 of 2014).
Philosophical	Based on the values of justice, welfare, and village independence.
Sociological	Based on the real needs and characteristics of the village community.
Political	In line with the direction of national legal policy in strengthening village autonomy.

Table 1. Rules for the Formation of Village Regulations

The legal politics of forming village regulation on the Village Budget (APBDes) is not merely a matter of budgetary technicalities, but also a reflection of the state's commitment to building a legal system that is responsive to social justice and the welfare of village residents. Conceptually, the legal politics of forming village regulations are aimed at strengthening the village's position as an autonomous public legal entity, while still operating within the framework of national law. The government, through the Ministry of Home Affairs and the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration, sets a number of derivative regulations that must be used as references, such as the Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management. These provisions detail how villages should plan, implement, and be accountable for the APBDes.[25] Thus, the legal politics in the formation of the Village Budget Regulation (Perdes APBDes) is not only a matter of the technical preparation of the budget, but also reflects the state's effort to ensure transparency and fairness in the management of public finances at the grassroots level.

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The principle of 'from the village, by the village, and for the village' is maintained, but within the framework of national law that demands compliance and alignment with higher legal systems.

Aspect	Legal Basis / Regulations	Implementation at the Village Level	The Political Purpose of Law
Village Authority	Law No. 6 of 2014, revised into Law No. 3 of 2024	The village has the right to establish Village Regulations and manage the Village Budget according to local needs	Realizing a self-reliant and participatory village autonomy
Village Financial Management	Ministry of Home Affairs Regulation No. 20 of 2018	Planning, implementation, and reporting of the Village Budget (APBDes) in a transparent and accountable manner	Upholding the principles of good governance and public accountability
Legal Synchronization	Law No. 12 of 2011 on the Formation of Legislation	Village regulations must not conflict with higher-level regulations.	Ensuring vertical alignment between regulations
Community Participation	Ministry of Home Affairs Regulation No. 110 of 2016 concerning Village Consultative Bodies (BPD)	Village Deliberation in the Determination of the Village Budget (APBDes)	Realizing local democracy and policy transparency
Monitoring and Evaluation	Minister of Home Affairs Regulation No. 73 of 2020 concerning Supervision of Village Financial Management	The district/city government conducts an evaluation of the Village Budget (APBDes)	Maintaining integrity and preventing misuse of village funds
Technical Guidelines for the Formation of Village Regulations	Minister of Home Affairs Regulation No. 111 of 2014 concerning Technical Guidelines for Regulations in Villages	To serve as a procedural guide in the preparation, harmonization, and enactment of village regulations	Ensuring the formal and substantive legality of each village regulation (Perdes) that is enacted

Table 2 . Political and Legal Aspects and Legal Implementation in the Formation of Village Regulations

Furthermore, legal policy in the field of village financial management also shows an increasingly strong and measured direction of fiscal decentralization. The state provides space for villages to determine development priorities based on the needs of their communities, as regulated in Law No. 6 of 2014, which has been refined into Law No. 3 of 2024 on Villages. This revision clarifies the limits of the village's authority in independently managing the Village Budget (APBDes), while still remaining under national legal supervision.[26] The policy is still limited by the positive legal system to prevent any misuse of village funds. In this context, legal politics functions as a balancing mechanism between village autonomy and state control, so that village independence does not mean unlimited freedom. The mechanism for preparing the Village Budget (APBDes), as regulated in Ministry of Home Affairs Regulation No. 20 of 2018 Articles 20-25, must go through stages of village deliberation, approval by the village head, and evaluation by the sub-district head or district/city government. Each of these stages reflects the application of the principles of accountability and vertical supervision.[27]

In addition, the Ministry of Home Affairs Regulation No. 111 of 2014 concerning Technical Guidelines for Regulations in Villages serves as the main procedural reference in the drafting and harmonization of Village Regulations (Perdes). Through this regulation, the process of establishing Perdes must consider four fundamental principles of law-making, namely legal, philosophical, sociological, and political grounds. These four foundations ensure that each Perdes possesses legitimate juridical authority while reflecting the values of social justice and the real needs of the village community. Legal politics also emphasize that the formation of Village Regulations on the Village Budget (APBDes) must adhere to the principles of legal certainty, transparency, participation, and public accountability. These principles form the foundation of good governance at the village level. For example, community participation in village deliberations is not merely an administrative formality, but a concrete manifestation of local democracy governed by the Ministry of Home Affairs Regulation No. 110 of 2016 concerning the Village Consultative Body (BPD). This participation ensures that the law functions as a protector of community interests so that the use of the Village Budget (APBDes) aligns with the real needs of the residents.[28]

Legal politics in the formation of Village Regulation on Village Budget (Perdes APBDes) must also be viewed within the framework of vertical synchronization among regulations, as emphasized by Law No. 12 of 2011 on the Formation of Legislation. This means that every Village Regulation must adhere to the legal hierarchy, ranging from the constitution, laws, to government regulations. Village heads and the Village Consultative Body (BPD) are required to understand the principle of legal conformity so that every village financial policy has strong juridical legitimacy and is not potentially subject to annulment.[29] In the context of national legal politics, the Village Regulation on the Village Budget (Perdes APBDes) serves as an implementative instrument to realize social justice as mandated by Article 33 of the 1945 Constitution. Through transparent, legally-based, and participatory village financial management, the state strives to reduce interregional disparities and strengthen village economic independence. Thus, the legal politics behind the formation of the Perdes APBDes is not merely an administrative matter but represents an ideological and normative strategy in upholding social justice and collective welfare. Ultimately, legal politics in the establishment of Village Regulations concerning the APBDes becomes a tangible manifestation of the spirit of directed, controlled, and law-based village autonomy. The village is not only an executor of central policies but a legitimate government entity, sovereign within constitutional limits, and committed to

the principle of legal compliance as the main foundation of clean and just governance.

B. Compliance with Positive Law in the Formation of Village Regulations

Compliance with positive law is a central aspect in the process of forming Village Regulations (Perdes), especially those related to the Village Revenue and Expenditure Budget (APBDes). Positive law here encompasses all laws and regulations that are formally binding and nationally applicable. As the smallest governmental entity, villages are obligated to align each of their legal products with the hierarchy of regulations as stipulated in Law No. 12 of 2011 concerning the Formation of Legislation, as well as Minister of Home Affairs Regulation No. 111 of 2014, which serves as a technical guideline for drafting village regulations. Additionally, Law No. 6 of 2014 concerning Villages, now refined into Law No. 3 of 2024, provides juridical legitimacy for villages to establish Perdes within a framework of accountable autonomy. However, this freedom must be exercised with attention to the principles of legislative formation, namely philosophical, sociological, political, and juridical foundations. These four aspects ensure that every Village Regulation, especially those concerning the Village Budget (APBDes), is not only legally valid but also relevant to local values and the needs of the village community.

In practice, compliance with positive law often faces real challenges. Several studies have found that many villages still prepare Village Budget Regulations (Perdes APBDes) without going through the consultation and verification mechanisms by the sub-district head, as required in Article 69 paragraph (4) of the Village Law. As a result, several Village Regulations had to be annulled for being contrary to higher legal provisions or deemed not to meet the principles of administrative legality.[30] The low legal compliance in villages is not solely due to the intention to violate the law, but is more caused by limitations in human resources, low legal literacy among village officials, and weak guidance from local governments. In this context, legal compliance is not merely a normative dimension, but also serves as an indicator of a village's institutional capacity to internalize the values of positive law in governance. The village head, as the budget user (PA) and a public official, has a legal responsibility to ensure that every policy and expenditure of funds adheres to the applicable regulations. Non-compliance—such as using funds without legal basis, not following APBDes mechanisms, or administrative irregularities—can result in administrative sanctions, financial penalties, and even criminal corruption charges.[31]

In addition to legal aspects, compliance is also supported by values of transparency, accountability, and public participation. Villages that provide space for community participation and oversight in village deliberations tend to be more compliant with the law, as social control becomes an effective moral mechanism to prevent abuse of authority. Thus, compliance with positive law in the formation of village regulations on the village budget (Perdes APBDes) is not merely a matter of fulfilling administrative formalities, but also represents a form of moral and political legal responsibility of the village to ensure clean, transparent, and equitable governance.

Compliance Aspect	Positive Legal Basis	Implementation in the Village	Potential Violation	Legal Consequences
Regulatory Hierarchy	Law No. 12 of 2011 & Ministry of Home Affairs Regulation No. 111 of 2014	Adjustment of Village Budget Regulations (Perdes APBDes) with the hierarchy of higher-level regulations	Village regulations are contrary to national or regional laws	Cancellation of Village Regulations by the Regency/City Government
Consultation & Verification	Article 69 paragraph (4) of Law No. 6 of 2014 in conjunction with Law No. 3 of 2024	The sub-district head verifies the draft of the village regulation before it is enacted	Verification was not carried out or was ignored	Village regulations are invalid and not legally binding
Transparency& Accountability	Minister of Home Affairs Regulation No. 20 of 2018 on Village Financial Management	APBDes publication through information boards, village meetings, and periodic reports	There are no publications or reports to the public	Potential misuse of funds and administrative sanctions
Responsibilities of the Village Head	UU No. 30 Tahun 2014 tentang Administrasi Pemerintahan	The village head is responsible for the implementation of the village budget (APBDes) in accordance with the regulations.	The use of funds without legal basis or procedure	Administrative and criminal sanctions for corruption
Guidance & Supervision	Minister of Home Affairs Regulation No. 73 of 2020 concerning Village Financial Supervision	The local government conducts regular guidance and audits	Weak or irregular supervision	Financial irregularities went undetected

Table 3. Dimensions of Compliance with Positive Law in the Formation of Village Budget Regulations (Perdes APBDes)

With this comprehensive legal framework, it can be emphasized that compliance with positive law in the formation of Village Regulation on the Village Budget (Perdes APBDes) is a concrete form of national legal politics that positions the village as an autonomous legal subject while also being part of an integrated national governance system. A law-abiding village not only maintains its juridical legitimacy but also builds public trust in a government that is just, transparent, and oriented towards the welfare of the community.

C. The Problematics of Implementing Legal Politics at the Village Level

Although the legal framework is clear, the implementation of legal politics at the village level often faces various practical problems. One of the main issues is the regulatory disharmony between central policies and local needs. Many villages feel that the rules for managing the Village Budget (APBDes) are too rigid and do not align with the characteristics of each village.[32] In addition, regional government interventions are sometimes considered too strong, thereby limiting the

village's autonomy in determining its own budget priorities. This creates a dilemma between the principle of autonomy and the principle of oversight. On the other hand, without strict supervision, the potential for irregularities in village financial management actually increases.

Another challenge is the weak understanding of legal aspects by village officials. Many village officials merely copy the APBDes regulation format from the previous year without understanding its legal substance. As a result, procedural violations occur, such as the lack of community participation, the absence of open village deliberations, or even the use of funds without a legitimate legal basis. This situation indicates that legal politics at the village level has not yet been fully internalized as a legal culture. As Lawrence Friedman stated, the success of a legal system depends on three elements: legal structure, legal substance, and legal culture.[10] In the context of villages, the structure and substance of law are already available through laws and Ministry of Home Affairs regulations, but the legal culture, namely the awareness of the community and village officials about the importance of legal compliance, still needs to be strengthened. Regulatory disharmony is the starting point of structural problems, followed by interventions from local governments that undermine village autonomy. Then, weak human resources and legal culture worsen implementation in the field, resulting in various violations and non-compliance with the law. The solution is systemic: improving the legal capacity of officials, assistance from the district government, and the formation of a strong legal culture at the village level. In this way, the direction of legal policy regulated by the state can truly be realized concretely at the lowest level of government.

D. Political and Legal Implications of Village Compliance with Positive Law

Compliance with positive law has direct implications for the legitimacy and sustainability of village governance. Villages that adhere to the law will gain public trust, political support, and administrative stability. Conversely, villages that disregard regulations may face serious risks such as the annulment of village regulations, delays in the disbursement of village funds, and legal sanctions for the village head and its officials. From the perspective of legal politics, village compliance with positive law signifies the successful implementation of the principle of responsible decentralization. When a village is able to manage and administer its affairs in accordance with the law, it means that national legal policies are truly realized concretely at the grassroots level. Villages are no longer merely implementers but active partners of the state in achieving good governance.

However, the low level of legal compliance often indicates structural weaknesses in legal guidance and supervision. Many villages have not received adequate regulatory assistance, while village officials still have limited knowledge of public administrative law. As a result, procedural violations occur, budgets are used inappropriately, and public transparency is low. The legal implications of this noncompliance are multi-level. First, from a juridical perspective, village regulations that conflict with higher regulations can be annulled. Second, from a political perspective, legal violations reduce the legitimacy of the village government in the eyes of the community and supervisory authorities. Third, from a social perspective, the community becomes apathetic toward regulations and loses trust in the governmental system. Therefore, strengthening the legal culture at the village level is imperative. The central and regional governments need to improve legal literacy, provide village legal assistance, and strengthen accountability mechanisms. Compliance is not merely an administrative obligation, but rather part of the national legal-political strategy to create village governance that is integral, transparent, and just. The diagram above depicts a circular implication flow: compliance with positive law becomes the core that radiates effects across three main dimensions—political, legal, and social—which ultimately lead to the establishment of village governance that is integral and sustainable. Each dimension influences the others: political legitimacy strengthens social trust, while legal protection maintains political and administrative stability. When these three are intertwined, legal compliance is no longer just a formal duty but becomes a moral and institutional force for villages in realizing the ideals of social justice as mandated in Articles 33 and 34 of the 1945 Constitution.

Conclusion

In general, legal politics in the establishment of Village Regulations concerning the Village Revenue and Expenditure Budget (APBDes) is a concrete form of the implementation of village autonomy as regulated in Law No. 6 of 2014, which was refined into Law No. 3 of 2024 concerning Villages. Legal politics functions as the direction of state policy in providing space for villages to regulate and manage their own interests, while still remaining within the framework of national law that emphasizes the principles of transparency, accountability, and compliance with positive law. Compliance with positive law is a determining factor in realizing good village governance. The formation of Village Regulations must follow the hierarchy of legislation to avoid conflicts of norms and legal violations. The low level of compliance in some villages is generally due to limited human resources, weak legal understanding, and minimal guidance from local governments. Therefore, enhancing the capacity of village officials and continuous supervision is crucial to ensure effective legal compliance. In practical terms, legal politics at the village level still faces several challenges, such as regulatory disharmony between the central and regional governments, as well as the underdevelopment of a legal culture among officials and villagers. In fact, the success of legal politics is not only measured by the existence of regulations but also by the extent to which legal values are internalized in village governance practices. Thus, it can be concluded that legal politics and compliance with positive law have a mutually reinforcing relationship. Legal politics provides direction for the formation of village regulations, while legal compliance ensures their implementation in accordance with the principles of justice and legal certainty. The synergy of both becomes an important foundation in creating a village government that is of integrity, transparent, and oriented toward the welfare of the community.

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