



Analysis of Good Village Governance in Candirenggo Village, Kebumen Regency Based on Minister of Home Affairs Regulation Number 20 of 2018

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Abstract:

This study aims to analyze the implementation of good village governance principles in village financial management based on the Regulation of the Minister of Home Affairs Number 20 of 2018, to examine the challenges faced by the Candirenggo Village Government in applying these principles, and to analyze the strategies implemented to achieve good governance in financial management. This research employs a descriptive qualitative approach with primary data obtained through in-depth interviews and documentation. The object of this research is Candirenggo Village, Ayah Subdistrict, Kebumen Regency. The research findings indicate that the implementation of good village governance principles in financial management has generally been carried out effectively. All stages of village financial management including planning, implementation, administration, reporting, and accountability have been conducted systematically and in accordance with procedures. However, there are still aspects that have not been fully optimized, particularly in terms of information transparency. The Candirenggo Village Government has not yet provided complete information through the village information board, nor has it been published through digital media. The village website has not been updated, and there is no official complaint address accessible to the public. The main challenges in implementing good village governance principles include limited human resources, particularly the village apparatus's understanding of accounting and financial systems, and the suboptimal use of information technology. Additional obstacles include limited public knowledge in financial matters, budget constraints in development, and weather-related factors that often delay infrastructure development. To address these issues, the Candirenggo Village Government has implemented several strategies, including improving information transparency, strengthening regulatory compliance, and providing responsive and efficient public services to support the realization of good village governance.

Keywords:

Principles of Good Village Governance, Accountability, Transparency, Public Participation, Order and budget discipline, Village Financial Management

BACKGROUND

As an autonomous region, villages have the authority to develop their own areas and determine the direction of development within their respective territories. The implementation of development by the village government requires a sufficient budget to ensure that its authority can be exercised effectively. With adequate budget availability, villages can manage their governance to support the implementation of village autonomy.

One form of the central government's commitment to supporting rural development is the allocation of Village Funds (Halim, 2023). According to the Central Government Financial



Report in 2015, the government allocated Village Funds through the State Budget (APBN) amounting to IDR 20,766,200,000,000, which was distributed to 74,093 villages. On average, each village received approximately IDR 280,272,090. In the 2022 Central Government Financial Report, the allocation of Village Funds saw a significant increase, reaching IDR 68,000,000,000,000, with the number of recipient villages increasing to 74,961.

The large amount of Village Funds requires village officials to be accountable in their financial management to prevent misuse. One of the main causes of weak Village Fund management is the unpreparedness of village officials in managing village finances (Mudhofar, 2022). This finding is consistent with reports from Indonesia Corruption Watch (ICW), which stated that village financial governance remains a serious challenge. In 2023, ICW recorded 187 corruption cases in the village government sector, with total state losses reaching IDR 162 billion.

Central Java ranked third in Indonesia in terms of the number of corruption cases and the highest financial losses in 2023. One of the regencies requiring close monitoring in terms of financial management is Kebumen Regency, which consists of approximately 449 villages, some of which have been indicated to have misused Village Funds.

One such village in Kebumen Regency that has been recorded to misuse village funds is Surejan Village. The former head of Surejan Village was officially detained by the Kebumen District Attorney's Office for allegedly misusing Village Funds and Land and Building Tax (PBB) funds in 2022. This action resulted in an estimated state loss of IDR 290 million, and the perpetrator may face imprisonment of a minimum of 4 years and a maximum of 20 years, or a fine of at least IDR 50 million (Apriliano, 2024).

Misuse of Village Funds often stems from weak implementation of governance principles in village-level financial management. This situation reflects the fact that the current government's system for managing and supervising Village Funds has not been fully optimized. Therefore, the application of good governance principles in village administration is crucial to minimize and prevent acts of corruption korupsi (Amir & Rudin, 2024). Implementing good governance principles is expected to tighten the oversight system on the performance of village governments.

Kebumen Regency has demonstrated a strong commitment to implementing good village governance principles, as evidenced by various awards it has received. These include the 2023 Digital Government Award from the Ministry of Administrative and Bureaucratic Reform (PANRB), the highest recognition in public service, and the first-place title for best district/city in implementing the "Sengkuyung Program," a community-based infrastructure development and empowerment program.

The researcher selected Candirenggo Village as the research location, which is situated in the Ayah Subdistrict of Kebumen Regency. This village is expected to prioritize good village governance principles in its program planning and implementation processes. However, based on interviews conducted, several issues were identified. In terms of accountability, there are still shortcomings in supporting documentation for village financial records. Meanwhile, in terms of transparency, the publication of documents and activities that should be accessible to the public has not yet been optimally implemented.



From this background, it can be concluded that financial management in Candirenggo Village still faces several challenges. One of the main causes is the suboptimal implementation of good village governance principles.

THEORETICAL FRAMEWORK

Good Village Governance

Good governance in the context of village government is closely related to Law Number 6 of 2014 concerning Villages. This law serves as the legal foundation for managing village governance, which is expected to exercise autonomy independently to meet the needs of the village community. Good village governance refers to the way development is managed in the village by positioning the village government as the center and agent of change. Good governance emerges as a reflection of the community's expectations for how the village government should ideally operate. When the village government upholds the values of good governance in its management, public trust will gradually grow as their expectations begin to be fulfilled (Safitri, 2024). In this study, the researcher refers to the principles outlined in the Regulation of the Minister of Home Affairs Number 20 of 2018, which includes four main elements, namely:

1. Transparency

Transparency is the government's effort to make it easier for the public to access information. With transparency, the public receives accurate and precise information, which can build trust in the government. This transparency makes every issue clear, easy to understand, and its truth can be verified, thus avoiding misunderstandings or problems in government administration and public services.

Tabel 1 Transparency Principle Indicators

Transparency Principle Indicators	Stages of Village Financial Management
The village head provides information about the village budget (APB Desa) to the community through information media that includes the village budget, the budget activity implementers, the team carrying out the activities, and the complaint address. (Article 39).	Planning
Every expenditure must be supported by complete and valid evidence, approved by the Village Head, and responsible for the material accuracy arising from the use of such evidence (Article 51).	Implementation
The financial officer records every receipt and expenditure in the general and subsidiary cash books (Article 63).	Administration
The Village Head submits a report on the implementation of the Village Budget (APB Desa) for the first semester to the Regent/Mayor through the sub-district head, which includes a report on the implementation of the Village Budget and a report on the realization of activities (Article 68)	Reporting
The report is disseminated to the public through information media, such as websites and social media, as well as outdoor media like announcement boards, banners, plaques, and billboards, and direct communication media such as face-to-face socialization, meetings, and discussions to make it easier for the public to access information about the village (Article 72).	Accountability

Source: Processed by researcher (2025)

2. Accountability

Accountability is a key principle in government governance that requires every government agency to have a clear vision, mission, goals, and objectives in implementing



its work programs, whether they have been, are being, or will be carried out. With accountability in place, every government activity can be objectively measured and evaluated, ensuring that all programs run according to plan and provide maximum benefit to the public. This principle also demands transparent and honest accountability from public officials, which can build public trust and prevent abuse of power in the administration of government.

Tabel 2 Accountability Principle Indicators

Accountability Principle Indicators	Stages of Village Financial Management
<p>The Village Secretary submits the Draft Village Regulation on the Village Budget (APB Desa) to the Village Head. The Village Head establishes the Village Head Regulation as the basis for implementing activities (Article 32). The Village Head prepares the Draft Village Head Regulation regarding the breakdown of the Village Budget. The Village Secretary coordinates the preparation of the Draft Village Head Regulation (Article 33).</p> <p>The submission of the Draft Village Regulation is accompanied by documents such as a cover letter, the draft village head regulation regarding the breakdown of the Village Budget, the village regulation regarding the Village Work Plan (RKP Desa), and the minutes of the BPD (Village Consultative Body) meeting (Article 34).</p> <p>The Village Head establishes the Draft Village Head Regulation regarding the breakdown of the Village Budget as an implementing regulation (Article 38)</p> <p>The village government provides the village government organizational structure complete with explanations of the duties and responsibilities of each part.</p> <p>The village government prepares annual village planning documents, such as the Village Work Plan (RKP Desa) and the Village Long-Term Development Plan (RPJM Desa).</p>	Planning
<p>The village government has a special team responsible for carrying out activities related to the budget.</p> <p>The village government has a Handover Report (BAST) document as proof of completion and handover of the results of village development activities or programs.</p> <p>The village government can operate the online siskeudes and cash management system.</p>	Implementation
<p>The Financial Officer is required to maintain a general cash subsidiary ledger consisting of: a bank subsidiary ledger, a tax subsidiary ledger, and an advance subsidiary ledger (Article 64).</p> <p>The Village Secretary reports the results of verification, evaluation, and analysis to the village head for approval (Article 67).</p>	Administration
<p>The village government prepares a report on activities that are unfinished or not yet implemented in the village budget report.</p>	Reporting
<p>The village government has a Village Budget Realization Report for the first semester and an annual report (Articles 68-69).</p>	Accountability

Source: Processed by researcher (2025)

3. Partisipation

Community participation in the village is the right of every citizen to be involved in decision-making regulated by the village government. This participation includes attending village consultation forums, expressing aspirations and activity proposals, and involvement in the evaluation and monitoring process of village funds usage. By being



directly involved, the community can ensure that the programs implemented align with the village's needs.

Tabel 3 Participation Principle Indicators

Participation Principle Indicators	Stages of Village Financial Management
The village government has a team to implement activities, consisting of village officials, village community institutions, and/or the community (Article 7) The draft Village Regulation on the Village Budget (APB Desa) prepared by the Village Head must be submitted to the Village Consultative Body (BPD) for discussion and joint approval in a BPD meeting (Article 32). The Village Budget documents must be accompanied by the minutes of the BPD meeting (Article 34).	Planning
The implementation of activities involves community participation to expand employment opportunities and empower the local community (Article 52). The village government documents the implementation of village development activities.	Implementation
The village government holds village meetings, evidenced by attendance lists and meeting minutes The village community contributes voluntarily in the form of funds, goods, or labor, and all contributions are officially recorded in the village books.	Administration
Activity documentation is used as proof of activities in the realization report.	Reporting
The report information must include the address for complaints so that the public can provide feedback (Article 72).	Accountability

Source: Processed by researcher (2025)

4. Budget Order and Discipline

The principle of orderly and disciplined budgeting means that all government operations must adhere to the established rules. In managing village finances, Candirenggo Village must implement every process of managing and utilizing the budget in accordance with the provisions of applicable laws and regulations to prevent deviations in the use of village funds.

Tabel 4 Budget Order and Discipline Principle Indicators

Budget Order and Discipline Principle Indicators	Stages of Village Financial Management
Village financial management must comply with applicable laws and regulations.	Planning
The assignment to prepare the Budget Implementation Document must be completed no later than 3 days after the Village Budget (APB Desa) is approved (Article 45). The Village Secretary verifies the draft Budget Implementation Document no later than 15 working days (Article 46).	Implementation
Every expenditure must be supported by complete and valid evidence and approved by the Village Head (Article 51). Entries in the general cash book are closed at the end of each month (Article 63). Monthly financial reports must be submitted no later than the 10th of the following month (Article 67).	Administration



The first semester report must be prepared no later than the second week of July (Article 68).	Reporting
The accountability report must be submitted no later than 3 months after the end of the fiscal year (Article 70).	Accountability

Source: Processed by researcher (2025)

Village Government

According to Law Number 6 of 2014, a village is a legal community with specific territorial boundaries that has the authority to regulate and manage governmental affairs and the interests of the local community. This village is based on community values, freedom of origin, and/or traditional rights that are recognized and respected within the governance system. According to Law No. 6 of 2014, Article 1 paragraph 2 concerning Villages, village government is the implementation of government tasks and the management of community interests at the village level, operating within the framework of the government system.

Village Fund

According to Government Regulation No. 60 of 2014, village funds are funds sourced from the State Revenue and Expenditure Budget (APBN) allocated to villages through transfers to the Regional Revenue and Expenditure Budget (APBD) of districts/cities.

Village Finance

According to the Minister of Home Affairs Regulation Number 20 of 2018 concerning Financial Management, village finances are all rights and obligations of the village that can be measured in money, including all money and goods related to the implementation of these rights and obligations.

Village Financial Management

Here are the stages of village financial management according to Permendagri No. 20 of 2018:

1. Planning
The process of preparing the village's expenditure and revenue plan for one fiscal year, which is outlined in the APBDes. Planning is prepared for all activities within one fiscal year, based on the RPJMDes and RKPDes documents.
2. Implementation
The implementation of the budgeting plan that has been established in the APBDes by the Regent, involving village officials such as the Village Head, Secretary, and other budget implementers.
3. Administration
The activity of recording and classifying every village financial transaction that must be recorded in detail and according to the type of transaction, making it easier to prepare village financial reports.
4. Reporting
The submission of the results of the village budget implementation is made by the village head in the form of activity reports and the use of village funds every semester to the sub-district head, which will then be submitted to the district head as a form of village government's financial management.
5. Accountability



The use of Village Funds during one semester must be reported by the village head to the sub-district head, who will then forward it to the district head as a form of the village government's official responsibility for financial management.

Challenges in Village Financial Management

1. Limited Human Resources

Good performance can only be achieved if human resources have adequate capacity. However, in village governance, achieving effective governance will be difficult if village officials do not have sufficient capacity. Without adequate capacity, they will struggle to perform their village duties and responsibilities well (Eryana, 2018).

2. Regulatory Uncertainty

Regulations related to village financial management are dynamic and constantly updated according to central government policies. This regulatory change can be a challenge because not all villages are able to quickly adapt to the new rules.

3. Limitations in the Use of Information Technology

In the digital age, information technology should be an important tool in managing village finances, especially for recording, reporting, and transparency to the public. However, in many villages, the use of technology is still very limited. This challenge can be caused by the low digital literacy of village officials, a lack of infrastructure (such as unstable internet), and the absence of a fully integrated information system. As a result, the administrative process becomes slow, inefficient, and hinders public information disclosure.

4. Other constraints

Other constraints include low community participation in budget planning and oversight, communication barriers between village officials, minimal internal and external oversight, and unforeseen circumstances that can affect the smooth implementation of village activities.

METHOD

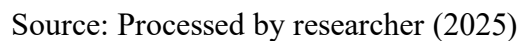
This research uses a qualitative design with a descriptive method. This approach was chosen to gain an in-depth understanding of the application of good village government governance principles in financial management in Candirenggo Village, Kebumen Regency. The research activities will be carried out from April to June 2025, with the research location centered in Candirenggo Village, Kebumen Regency. The data analysis, data validity is tested through triangulation against various data sources and collection methods. The data analysis stages include data reduction, data presentation, content analysis, and drawing conclusions. The focus of the analysis in this study is the application of good village government governance principles in financial management, an analysis of the constraints/obstacles faced by the village, and an analysis of the strategies planned by Candirenggo Village.

In data analysis, data validity is tested through triangulation against various data sources and collection methods. The data analysis stages include data reduction, data presentation, content analysis, and drawing conclusions. The focus of the analysis in this study is the application of good village government governance principles in financial management, an analysis of the constraints/obstacles faced by the village, and an analysis of the strategies planned by Candirenggo Village. Additionally, the researchers also utilized the NVivo 12 software to analyze various forms of data such as text, images, and audio, which were then processed into more systematic output. The use of NVivo 12 assisted the researchers in coding structured data



RESULT AND DISCUSSION

To support data analysis, the researcher also created a word cloud visualization using Nvivo version 12 as one of the tools to assist in qualitative analysis of the interview transcript results, as shown in the image below:



This wordcloud shows the words that appeared most frequently during the data collection process, such as "principle," "governance," "management," "budget," "deliberation," and "implementation." These words reflect the main focus of the interviews and indicate that the principles of good village government governance have become an important part of village financial management practices in Candirenggo. The Candirenggo Village Government has attempted to apply the principles of good village government governance in its financial management. This principle of transparency has been implemented through the open dissemination of information, although there are still shortcomings as some financial information has not yet been provided to the village community and financial information is not regularly published on the village website. Additionally, Candirenggo village also lacks an official complaint address. The principle of accountability has been well implemented through the preparation of complete planning, implementation, and reporting documents that comply with regulations. The participatory principle is reflected in the active involvement of the community and the Village Consultative Body in various village activities and decision-making. Meanwhile, the principles of order and discipline in the budget have also been implemented in accordance with applicable regulations.

In addition, financial management in Candirenggo Village has been carried out in a structured manner and follows each stage established in the applicable regulations. The planning stage is carried out through the preparation of the Village Medium-Term



Development Plan, the Village Government Work Plan, and the Village Revenue and Expenditure Budget, involving the community through village consultations. The budget is implemented based on the budget implementation document (DPA) and is monitored with complete evidence. Administration is carried out in an orderly manner through general and subsidiary cash books, with valid transaction evidence and periodic reporting. The accountability is submitted at the end of the fiscal year in a timely manner.

2. The obstacles or challenges faced by Candirenggo Village in achieving good village government governance based on Minister of Home Affairs Regulation No. 20 of 2018 concerning Village Financial Management.

Researchers used a word cloud as one of the qualitative analysis tools to visualize the frequency of important words appearing in the interview results. Here is a word cloud from the interview results on the challenges/obstacles faced by the Candirenggo Village government, which are:



Source: Processed by researcher (2025)

Figure 2 Wordcloud of Challenges/Obstacles Faced by Candirenggo Village

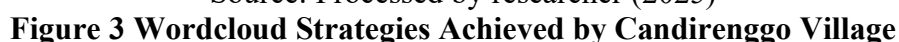
The visualization results of the Wordcloud image above are the results of interviews regarding the constraints faced by the village government. This visualization shows that words such as "government," "finance," "constraints," "reports," "implementation," and "system" are dominant, indicating that the main obstacles lie in the administrative and technical aspects of implementation and reporting. Additionally, the words "process," "document," "compilation," and "routine" that appear indicate obstacles in carrying out administrative procedures that should be done regularly and systematically.

The words "system" and "Siskeudes" indicate that there are still challenges in using village financial applications or systems, both in terms of village officials' understanding and technical limitations. Words like "how," "related," and "subdistrict" also indicate a need for technical guidance from higher-level authorities, such as the subdistrict, to help overcome various obstacles encountered in the field. This word cloud reinforces the finding that although governance principles have been pursued, their implementation still faces constraints/obstacles that need to be overcome by Candirenggo Village. In the process of governance, there are inevitably various limitations known as obstacles or challenges. The obstacles faced by each village in implementing the principles of good



Then, the technology-related constraint is that until now, complaints from village residents are still submitted manually through the RT Head, Dusun Head, or village officials, as there is no online complaint platform available, such as a village website. In addition, although financial management applications such as Siskeudes have been implemented, their use still faces technical challenges such as errors or system disruptions, especially during the fund disbursement process and the preparation of village financial accountability reports, which leads to delays. Furthermore, other constraints faced by Candirenggo Village include limited budget, which causes development activities to have to be carried out in stages according to the development program planned by the village. Additionally, weather factors often pose an obstacle to infrastructure development, such as road paving being forced to be postponed due to rain.

To minimize the obstacles related to the implementation of the principles of good village government governance, a strategy is needed to overcome these obstacles. To strengthen the results of the interviews, the researcher also created a word cloud visualization using Nvivo 12 software. The researcher also created a word cloud visualization to identify the most dominant words related to the strategies implemented by the Candirenggo Village Government. The word cloud visualization generated from the interviews on the topic of strategies implemented by the Candirenggo Village Government is as follows:





The word cloud image above shows that words like "achieve," "governance," "management," "strategy," "deliberation," and "accountability" are dominant, reflecting the village's main focus on building a financial management system that aligns with the principles of good village government governance. Additionally, the appearance of words like "Siskeudes," "system," and "routine" indicates that the village has designed strategies that are technical, administrative, and sustainable. The appearance of words like "directly," "time," "applied," and "making" confirms the real and concrete implementation process of the strategy, which was not only formally designed but also put into practice in the daily governance of the village.

The Candirenggo Village Government must consistently administer the government in accordance with applicable regulations and ensure transparency in providing information such as the APBDes realization report, a list of activities that have not been implemented, and budget details regularly through easily understandable village information media that is displayed in strategic locations so that the community can easily view this information. In addition, village officials also need to continuously improve their knowledge and skills, for example by attending training or technical guidance, so that the performance and quality of government services in Candirenggo Village can be better.

It is hoped that the Candirenggo Village Government can continue to socialize policies and regulations to the community so that they can understand the content of these policies and actively participate in overseeing their implementation. Every process, from planning to supervision, is carried out through village consultations, both internally among village officials and involving the community. The community also actively participated, both in the form of labor (self-help) and in the decision-making process, demonstrating participatory governance practices. In addition, the Candirenggo Village government is expected to maintain good relations with the Village Consultative Body (BPD), including utilizing communication technology such as WhatsApp groups as a means of discussion and monitoring development. The village government also needs to coordinate with the sub-district office to obtain technical assistance in ensuring financial management is in accordance with regulations.

Furthermore, public services must be provided in an easy, fast, efficient, and simple manner to facilitate all segments of society in managing various administrative needs. The strategy planned by the Candirenggo Village Government to achieve the principles of good village government governance in its financial management is by increasing transparency, compliance with applicable regulations, good coordination with village communities and the Village Consultative Body (BPD) in terms of supervision, capacity building through training for village officials, conducting socialization to village communities, and providing fast and easy public services. All of these strategies are expected to make the Candirenggo Village government better at improving the quality of the principles of good village government governance.

CONCLUSION

Based on the research results that have been conducted and discussed above, the conclusions drawn from this study are:



1. The application of good village governance principles in village financial management based on Ministry of Home Affairs Regulation Number 20 of 2018 has generally been well implemented in Candirenggo Village. However, there are still some aspects that have not been fully implemented, particularly in terms of information transparency. The information provided by the Candirenggo Village Government is still limited, as it only includes reports on the realization of the Village Budget (APBDes) and the remaining budget displayed on banners. Other important information, such as reports on activity realization and activities that have not been implemented, is only conveyed through documents or village deliberation forums and has not been published through digital media. Additionally, the village website has not been updated, and the Candirenggo Village government still does not have a complaint address accessible to the public. Meanwhile, in the stages of village financial management from planning to accountability, everything has been carried out systematically and according to procedure. Although there are still shortcomings such as technical barriers in using the system, overall financial management has shown good performance.
2. The obstacles faced by Candirenggo Village in implementing the principles of good village governance in financial management based on Ministry of Home Affairs Regulation No. 20 of 2018 are related to limitations in Human Resources, such as administrative errors due to the limited understanding of village officials regarding the accounting system, and the suboptimal use of information technology. In addition, there are other obstacles such as the limited financial knowledge of village residents, budget limitations for development, and weather factors that hinder the timely and comprehensive implementation of infrastructure development.
3. The strategies implemented by Candirenggo Village in applying the principles of good village governance in financial management based on Ministry of Home Affairs Regulation No. 20 of 2018 are by increasing information transparency, compliance with regulations, efforts to improve the performance of village officials through training, efforts to increase socialization to village communities, and responsive and efficient public services. With these strategies, it is hoped that Candirenggo Village can continue to implement the principles of good and sustainable village governance.

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