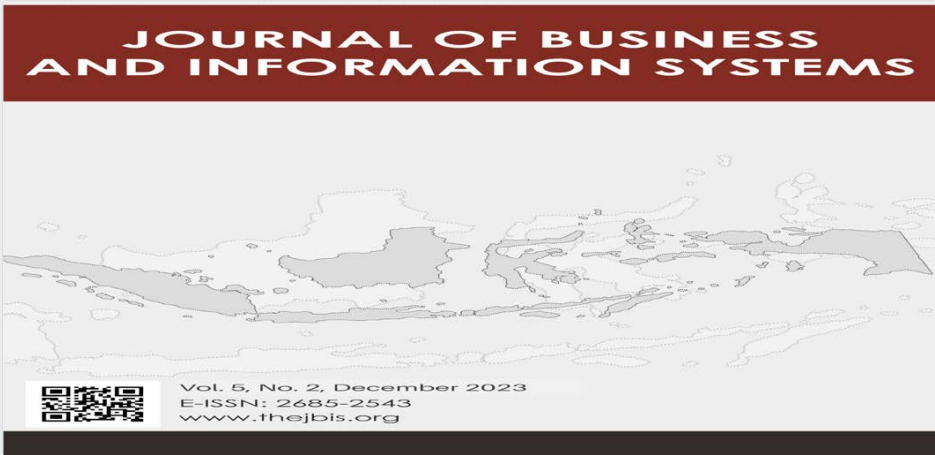




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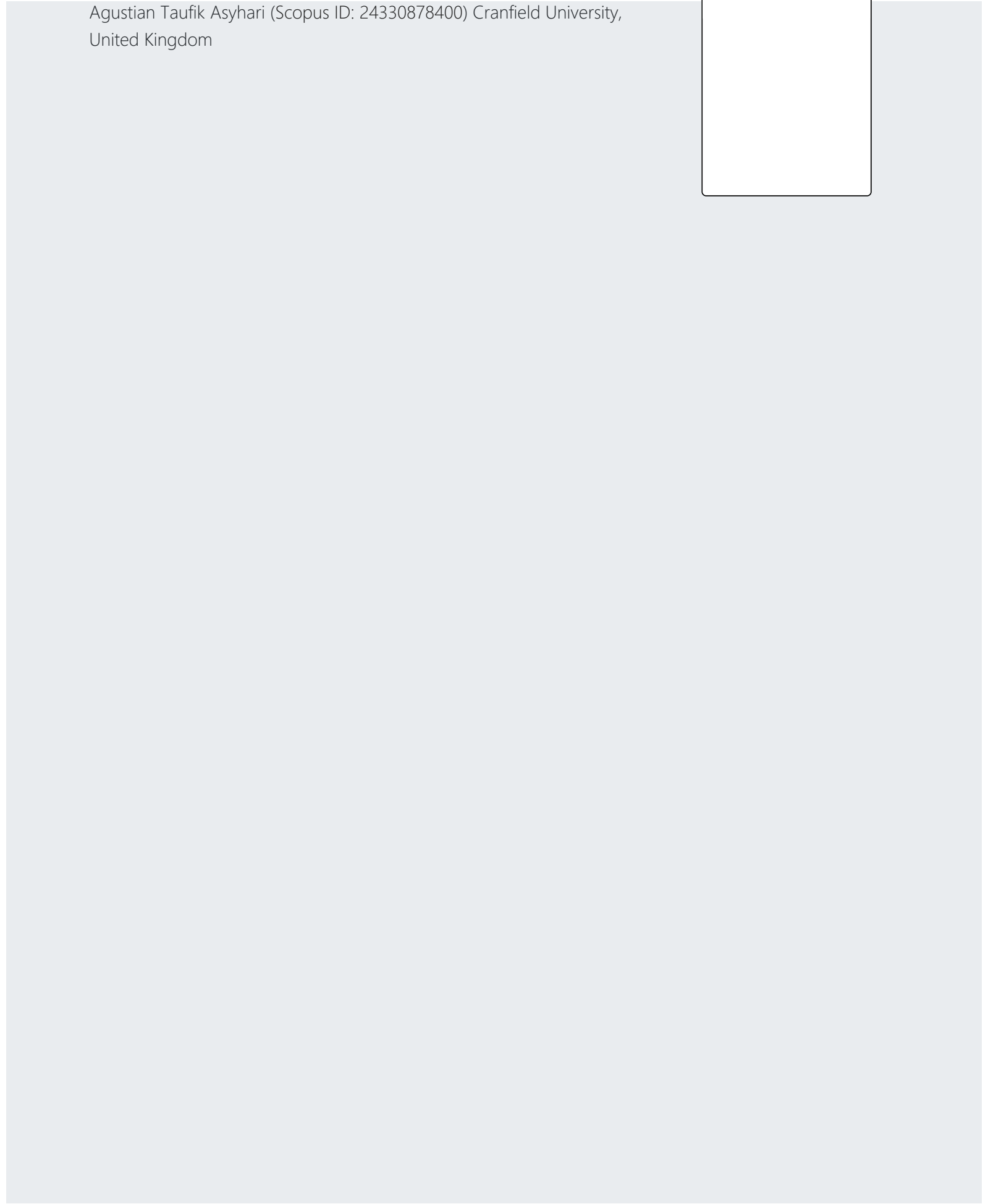
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## The Implementation Good Public Governance Principles in Village Fund Management

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**Abstract:** *This research is qualitative research with a case study method. This research was conducted in Sinduharjo Village, Kapanewon Ngaglik, Sleman Regency, Special Region of Yogyakarta Province. This study aimed to perceive the implementation of the principles of good public governance (GPG) in managing village funds in the Sinduharjo Village. Data collection techniques were used in the form of interviews and documentation. The data analysis technique used is a qualitative data analysis technique, according to Miles and Huberman (1984). The data analysis technique consists of three stages: data reduction, data display, and drawing conclusions/verification. The results of this study show that not all GPG principles are fully implemented by the basic principles and guidelines for implementing GPG set out in the 2008 Komite Nasional Kebijakan Governance (KNKG) document. The GPG principle that has been fully implemented in the management of village funds in the Sinduharjo Village is the principle of transparency and legal culture. Meanwhile, the GPG principles that have not been fully implemented in the management of village funds in the Sinduharjo Village are the principles of democracy, accountability, fairness, and equality.*

**Keywords:** *Accountability; Good public governance; Transparency; Village fund*

### 1. Introduction

The emergence of the concept of decentralization during the Reformation period created an opportunity for the democratization of the Indonesian government. Decentralization allows local governments to independently administer their own affairs by actively engaging the people. The principle of decentralization can be implemented at the most localized level of governance, specifically within the framework of village administration. Antlöv posits that decentralization entails the transfer of public matters to the village level, particularly in the realm of everyday politics (Mariana et al., 2017). This implies that the devolution of public administration extends beyond the regency, encompassing not just level II regions but also down to the village level. Based on Eko et al. (2014) perspective on the village, it can be argued that it serves as a platform for governmental activities, developmental initiatives, community engagement, and events to empower the community. This aligns with the principle of recognition-subsidiarity within the framework of the new village concept, wherein the community acknowledges the presence of its longstanding foundations, including customary law and traditions. According to Putri (2016), villages possess the jurisdiction to enact decisions at a local level in order to serve the interests of their own communities.

The village fund program serves as an example of how the notion of decentralization might be implemented at the village level. Since 2015, the allocation of village funding has

been derived from the National Budget (APBN). The allocation of village money is substantial and has an upward trend over time. According to the provisions outlined in PMK 190 of 2021, the allocation of village funds exhibited a 20% growth in 2021 when compared to the figures recorded in 2017. Furthermore, there was a marginal increase of 1.12% in the distribution of village funds in 2021 in comparison to the previous year, 2020. The sub-district of Sinduharjo has experienced consistent growth in village finance allocation since the year 2015. According to the RPJMDes Sinduharjo village, Sinduharjo village received village funds of Rp960,571,000 in 2018, Rp1,502,671,550 in 2019, Rp1,373,552,343 in 2020, Rp1,201,661,000 in 2021, and Rp1,17,583,000 in 2022. On one side, the substantial allocation of village money presents a chance for the advancement and enhancement of the village, ultimately leading to the attainment of communal well-being. However, a significant obstacle arises in relation to the preparedness of village government resources to effectively manage substantial financial resources. The substantial allocation of community monies facilitates the potential for misappropriation and corruption of those funds inside the village. The annual average indicates that 52 village heads are involved in 61 instances of corruption pertaining to village money, resulting in a financial detriment of Rp256 billion to the state. During the period of 2015-2019, the occurrence of corruption within the village sector was reported to have amounted to Rp1.2 trillion (Zakariya, 2021). Furthermore, empirical data obtained from the National Border Management Agency (BNPP) reveals that a total of 473 village chiefs in Indonesia were implicated in legal predicaments due to the inappropriate utilization of village finances during the period spanning from 2015 to 2019 (Syahban et al., 2021).

Upon further examination of the factual details surrounding this instance of corrupt activity, it becomes evident that there are inherent deficiencies and a failure to effectively enforce the tenets of sound public government. The act of misappropriating village finances constitutes a breach of the fundamental tenets of accountability and legal culture, as stipulated by the National Committee on Governance Policy (KNKG). The primary directive for operationalizing the principle of accountability, as outlined by the KNKG, stipulates that government personnel are obligated to fulfil their responsibilities in a conscientious and ethical manner. Furthermore, the notion of legal culture necessitates that state administrators execute their responsibilities and obligations in a just, honest, and proficient manner, in compliance with the relevant laws (KNKG, 2008). The term "good governance" encompasses a political ideology that encompasses fundamental principles of governance that serve as a framework for effective governance (Moenek & Suwanda, 2019).

The urgency of implementing excellent public governance in the management of village funds can be observed from its contribution to the process of managing those funds. The use of GPG can foster the establishment of a robust and accountable village fund management system that aligns with the principles of democracy and efficient market operations. The implementation of GPG also ensures that the management of village funds is protected from misallocation and improper investments, prevents corrupt practices, enforces budget discipline, and establishes a legal and political framework (Dianingrum, 2018). The implementation of the GPG principles in the management of village funds can

also yield positive impacts on the management of village funds. The research conducted by [Budiati et al. \(2019\)](#) demonstrates that the implementation of transparency, accountability, and participation principles has a positive impact on village fund management ([Budiarto & Hidayati, 2022](#)). The use of the principle of transparency can foster the disclosure of village fund management reports using the Desa Waskita application. In addition, the implementation of the principle of accountability entails the management of village funds accompanied by written financial reports regarding the utilization of village funds that can be accounted for. On the other hand, the implementation of the principle of participation leads to the establishment of village fund management through coordination meetings regarding the utilization of village funds.

According to the researcher's preliminary observation, the Sinduharjo community has demonstrated adherence to one of the elements of Good Governance Practices (GPG), specifically accountability, by prominently displaying billboards that provide information regarding the utilization of community funds. In this instance, the government of Sinduharjo village has provided an account of its performance to the community as a stakeholder within the framework of the utilization and management of village finances and APBDes (Village Budget Allocation). In contrast, the Wahid Foundation bestowed the designation of a peaceful community for Sinduharjo community in the year 2021. A tranquil village can be defined as a community empowerment initiative aimed at fostering an enhanced community culture. This concept is closely associated with the resilience of village communities, which is built around three fundamental pillars: economic prosperity, social cohesion, and the empowerment of women. Advocacy and mediation, with the economic empowerment of grassroots people, are essential components for fostering peaceful villages. Economics is considered one of the key pillars or indicators of a tranquil village, as it signifies the enhancement of communal economic conditions ([Susilawati, 2019](#)). This attracted researchers to look further into the management of village funds in the Sinduharjo Sub-district. Is the utilization of village funds aimed at strengthening the community's economy, which is the pillar of a peaceful village? The researcher was interested in choosing Sinduharjo as a research site because the village was awarded as a peaceful village by the Wahid Foundation. In addition, the researcher also stayed for one month and observed the village fund management model. During this time, researchers found accountability and transparency practices in the management of village funds. This was found in the form of billboards containing information related to the utilization of village funds.

## **2. Literature Review**

### **2.1 The Concept of Village Funds**

In accordance with Presidential Regulation No. 8 of 2016 about the Allocation of Village Funds Derived from the State Budget, the village funds are allocated to the village through the district or city's Regional Budget (APBD) as an intermediate transfer mechanism. Village revenues are utilized to finance governmental activities, facilitate development initiatives, empower local communities, and promote community development. The allocation of village finances is determined using a calculation that takes into account various factors, including population size, poverty rate, topographical challenges, and land acreage. Village-

level development endeavours to address the issue of poverty by means of utilizing village money. The allocation of village money occurs through the transfer of funds from the state general treasury (RKUN) to the local treasury (RKD). The distribution process involves the utilization of the regional or district public treasury (RKUD) as an intermediary.

The administration of village money is conducted through the implementation of the several stages encompassed under village financial management. The lack of explicit norms or legislation governing the administration of village money is the cause of this situation. Village funds are a significant component of village finances, alongside village revenue, allocations from the village fund, financial aid, grants, and other related sources. The content of Permendagri No. 20/2018 regarding Village Financial Management elucidates that village financial management encompasses a comprehensive range of activities, including the formulation of financial plans, their execution, administrative procedures, reporting mechanisms, and the establishment of accountability measures. Village finances encompass monetary resources, as well as the rights and obligations of the village that may be quantified in monetary terms, together with products associated with the fulfillment of these rights and obligations.

## **2.2 The Significance of Good Public Governance**

[Hasthoru \(2020\)](#) states that GPG, as described by Hoesada, pertains to the conceptual framework that governs the organizational structure of public sector entities in Indonesia, encompassing government institutions, hospitals, cooperatives, foundations, and similar entities. The primary objective of GPG is to establish a system of governance that is characterized by integrity and legitimacy. The utilization of GPG holds significant importance within the government sector as it serves to foster the development of a democratic and legal culture, while also promoting accountability, openness, and justice. Villages, as integral components of governance structures, should adopt Good Governance Practices (GPG) in order to promote transparent and efficient governance. In essence, the implementation of good public governance aims to create a robust and accountable government administration, as well as to ensure effectiveness and efficiency by maintaining constructive interactions among the domains of the state, private sector, and society ([Agustiningih, 2019](#)).

The KNKG, also known as the National Integrity Commission of the Netherlands, provides a definition of GPG (Good Public Governance) as a framework or set of guidelines that serves as the foundation for effectively and responsibly regulating the power of public officials in the execution of their tasks with accountability. The use of GPG (Good Governance Practices) is of utmost importance across all state institutions, including the executive, judicial, and legislative branches, as well as non-structural entities and civil servants, particularly those engaged in public service duties. It is imperative for all public agencies to incorporate GPG considerations in the formulation of policies, execution of actions, development of plans, supervision of operational operations, and fulfilment of their responsibilities, authorities, and functions as prescribed by relevant legislation and regulatory frameworks. The utilization of GPG can additionally facilitate the achievement

of shared objectives and aspirations in a manner that is both effective and efficient (KNKG, 2008). The five principles of Good Public Governance (GPG) encompass democracy, transparency, accountability, legal culture, and fairness and equality. Democracy entails active participation, acceptance of diverse opinions, and the pursuit of collective interests. Transparency involves the disclosure of comprehensive information. Accountability is achieved through clearly defined functions and responsibilities within the organization. Legal culture emphasizes the significance of the rule of law and adherence to legal norms. Lastly, fairness and equality are promoted through endeavours to uphold the rights and meet the needs of the community.

### **2.3 The Concept of Agency Theory**

According to Jansen and Meckling as cited in Sonbay (2022), agency theory is concerned with examining the dynamics between the agent, who acts as a steward, and the stakeholder, who assumes the role of the principal. The agent holds a belief in the agreement that has been established with the principal. In the given scenario, the stakeholder delegates authority and confidence to the agent, empowering them to make decisions that align with the mutual agreement of both parties, while ensuring that neither side is adversely affected. In an alternative phrasing, the stakeholder engages the agent to assume responsibility for the management and oversight of the organization. According to Andreas et al., (2017), agency theory posits that agency relationships manifest in the behaviours of a principal who appoints or assigns an agent to deliver a service and distributes the authority to make policy decisions to such an agent. The application of agency theory has been employed within the realm of governance in Indonesia. The community assumes the role of the principal, while the village administration serves as the agent. The community places its trust in the village government to make choices pertaining to laws and regulations that affect the life of the populace at large. The responsibility for governing the nation and state is entrusted to the government by the community (Kurnia et al., 2019).

### **3. Methods**

The present study employs a qualitative research approach, utilizing a case study methodology. According to Creswell, as cited in Khairani and Manurung (2020), a case study is a research approach that involves doing a comprehensive and thorough examination of a program, activity, process, case, event, or specific individuals. The research will utilize qualitative data as the primary form of data. Examples of qualitative data include sentences, words, charts, photos, facial expressions, and gestures. According to Sugiyono (2013), the evidence is presented in the form of descriptions, written records, and observed behaviours. The major data source is utilized as the data source in this research. Primary data sources refer to sources that directly supply data to researchers. The data is collected directly by researchers (Sugiyono, 2013). This study aims to collect primary data by conducting direct interviews with the Sinduharjo local administration to investigate the handling of local funds. Additionally, primary data will be collected from community leaders who are actively involved in the administration of village funding. The researchers also collected and analyzed records and documents that served as supporting data for the research, including



documents such as RPJMDes (Rencana Pembangunan Jangka Menengah Desa) and accountability reports.

The employed technique for data analysis is the qualitative data analysis technique, as referenced by Miles and Huberman as mentioned by [Sugiyono \(2013\)](#). The data analysis technique has three distinct stages, namely data reduction; data display; the process of drawing conclusions and verification. This study focuses on the examination of the management of village funds derived from the 2021 State Budget. The unit of analysis for this investigation comprises persons, specifically the Sinduharjo Village Government and community leaders. The analysis of data is conducted based on the indicators presented in the table below, taking into consideration the current concerns. The indicators mentioned pertain to the fundamental principles and guidelines for the application of the Good Public Governance (GPG) principles as outlined in the 2008 National Committee on Governance (KNKG) and the regulations specified in the Minister of Home Affairs Regulation No. 20/2018 on Village Financial Management.

#### **4. Results and Discussion**

The results and discussion on the practice of implementing GPG principles can be presented in table 1 (appendix). The five principles of Good Public Governance (GPG) encompass democracy, transparency, accountability, legal culture, and fairness and equality:

**The Principle of Democracy:** The use of democratic principles in the administration of village funds in Sinduharjo Sub-district has been initiated, however, its complete implementation has not yet been achieved. The manifestation of democratic principles becomes apparent through the active engagement of the community in village debates and Musrenbangdes. The representation of BPK demonstrates the presence of community engagement, as it engages in collaboration with the Sinduharjo Village government to capture and address the unexpressed wishes of the community during deliberations. Additionally, there exists a dedicated gathering known as the ambition netting meeting, which is particularly organized for the PKK organization. The objectives expressed by the community will afterwards serve as the foundation for identifying the village initiatives outlined in the RPJM paper. The application of the democratic principle aligns with the fundamental principles outlined in the Global Public Governance (GPG) framework, which underscores that a key component of democracy is the involvement of the community in the governance of the state. In the realm of village governance, the involvement of the community emerges as a pivotal determinant for the advancement and prosperity of village communities, as well as the enduring empowerment of these communities ([Tumbel, 2017](#)).

The aforementioned aims are funded through the utilization of village finances, hence necessitating active community involvement in the administration and oversight of those monies. The democratic ideal is seen in the acknowledgement of divergent viewpoints between the village administration and representatives of community factions at the Musrenbangdes. This statement demonstrates adherence to the fundamental tenets of democratic principles as outlined in the General Principles of Governance (GPG), specifically emphasizing the acknowledgement of diverse perspectives and endeavours to



achieve collective welfare. The GPG places significant emphasis on the recognition of divergent viewpoints within the realm of state management, as this recognition is crucial for the achievement of communal objectives. Furthermore, it is the responsibility of state administrators to safeguard the interests of the state and society by actively engaging in the process of receiving, organizing, selecting, and directing the aspirations of the community (KNKG, 2008). According to Mamantung et al. (2021), the identified norms encompass a range of principles, including the recognition of pluralism, the practice of deliberation, the cultivation of honest and constructive consensus, the promotion of collaboration, the fulfilment of economic dimensions, and the incorporation of moral considerations.

The complete implementation of democratic principles in the administration of village funds in Sinduharjo Sub-district has been hindered by the lack of representative community representatives. The aforementioned constraints arise from the restricted availability of space, time, and financial resources. Furthermore, it should be noted that not all constituents of the community actively participate in the Musrenbangdes. This fact diverges from the recommendations pertaining to the implementation of democratic principles with regard to community participation or representation. Democracy places significant emphasis on the active engagement of the community, particularly in the process of formulating public policies, laws, and regulations. It is imperative for the government to engage the community in a responsible manner. According to Riskiyono (2015), the formulation and modification of policies can be influenced by the ambitions of the community, as a means to pursue the collective interests of the general public.

Furthermore, a lack of concord exists between the PKK Kelurahan and PKK Padukuhan. The PKK Kelurahan does not engage the PKK Padukuhan in initiatives aimed at promoting family welfare development inside the Kelurahan. In contrast, the PKK Kelurahan exhibits collaborative efforts exclusively with the PKK Padukuhan on occasions of significant magnitude. The association between the two entities is solely confined to the matter of accountability reports pertaining to specific aid monies. This departure from the tenets of democracy with regard to community engagement is evident. Upon further examination, it becomes evident that the PKK Kelurahan has not made a comprehensive effort to actualize the public interest, which is considered one of the fundamental foundations of democracy within the GPG framework. The participation of PKK Padukuhan in family welfare initiatives within the Kelurahan serves as a contributing factor towards the attainment of communal objectives pertaining to family well-being.

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Furthermore, a lack of concord exists between the PKK Kelurahan and PKK Padukuhan. The PKK Kelurahan does not engage the PKK Padukuhan in initiatives aimed at promoting family welfare development inside the Kelurahan. In contrast, the PKK Kelurahan exhibits collaborative efforts exclusively with the PKK Padukuhan on occasions of significant magnitude. The association between the two entities is solely confined to the matter of accountability reports pertaining to specific aid monies. This departure from the tenets of democracy with regard to community engagement is evident. Upon further

examination, it becomes evident that the PKK Kelurahan has not made a comprehensive effort to actualize the public interest, which is considered one of the fundamental foundations of democracy within the GPG framework. The participation of PKK Padukuhan in family welfare initiatives within the Kelurahan serves as a contributing factor towards the attainment of communal objectives pertaining to family well-being.

**The Principle of Transparency:** The complete implementation of the principle of transparency in the management of village funds has been observed in Sinduharjo Village. The comprehensiveness and transparency of information pertaining to local funds is apparent. The presence of comprehensive material pertaining to laws, regulations, and public policies, including strategic plans, work programs, and budgets as delineated in the RPJMDes document, serves as an indication of completeness. The demonstration of the Regional Medium-Term Development Plan (RPJMDes) during the Musyawarah Perencanaan Pembangunan Desa (Musrenbangdes) serves as an indicator of transparency and accessibility. Furthermore, the implementation of billboards displaying information on the Village Budget Allocation and Expenditure (APBDes) in every hamlet, as well as the online publication of APBDes details on the kelurahan website, serves as a clear demonstration of the commitment to transparency in the administration of village money.

The successful integration of the transparency principle has effectively met the requirements of disclosure and the dissemination of information. The GPG Guidelines elucidate that transparency encompasses the facets of disclosure and the availability of comprehensive information, hence facilitating convenient access for stakeholders. According to [Ricky and Rahimallah \(2022\)](#), it is imperative for state administrators to disseminate information via information and documentation systems in order to facilitate public access. The disclosure of information pertaining to village finances, including programs and strategic plans that employ these money, is essential for the community's right to be informed. This is particularly important as village funds are intended to facilitate economic and social advancement within the community. According to [Iswahyudi \(2022\)](#), it is imperative for the community to have the privilege of obtaining transparent, accurate, and unbiased information regarding village funds. Furthermore, the adoption of the transparency principle aligns with the imperative of providing candid and comprehensive financial information to the general public. This is predicated on the belief that the public is entitled to a transparent and comprehensive understanding of the government's fiduciary responsibilities in resource management and adherence to regulatory frameworks ([Bonaldy et al., 2018](#)).

**Principle of Accountability:** The use of the accountability principle in the administration of village funds in Sinduharjo might be characterized as partially adopted, yet not entirely realized. In the realm of reporting and ensuring transparency in the utilization of village funds, the accountability of village fund management is demonstrated through the dissemination of information pertaining to the Annual Village Budget (APBDes). This dissemination is facilitated through the installation of billboards in each hamlet, the utilization of Whatsapp groups by village institutions, as well as the involvement of neighborhood associations (RT and RW) and the uploading of relevant information on the

village website. Consequently, the local community is able to obtain relevant information pertaining to the administration of village funds as documented in the Annual Village Budget (APBDes). On the contrary, accountability is also exemplified through the utilization of SISKEUDES as a software tool that facilitates the administration of village funds throughout the entire process, encompassing planning and reporting. The utilization of SISKEUDES is in compliance with the provisions stated in Article 30, paragraph 3 of Permendagri No. 20/2018, which highlights the authorization for village financial management to employ information systems that are administered by the Ministry of Home Affairs. All modes of implementation adhere to the affirmation stated in the fundamental principles of accountability, which stipulates that state administrators must fulfill their responsibilities diligently in all aspects of state administration. According to [Arfiansyah \(2020\)](#), the implementation of this mechanism serves as a means of ensuring the village government's responsibility in attaining the objectives set for the community. The demonstration of accountability in the management of village finances in Sinduharjo Sub-district is further exemplified through the practice of honesty in the submission of accountability reports pertaining to the utilization of said funds. This assertion is supported by the absence of any documented instances or requests pertaining to the misappropriation of village funds within the Sinduharjo Sub-district subsequent to the implementation of the village fund program in 2014. The management of village funds in Sinduharjo Kelurahan can be deemed to adhere to the stipulations outlined in the primary criteria for the implementation of the principle of accountability. These guidelines dictate that public administrators must fulfill their responsibilities with integrity, ensuring that they are able to provide a transparent account of their performance. The significance of this endeavor lies in its potential to foster the collective interests and objectives of the local community ([Hasniati, 2016](#)).

The management of village funds in Sinduharjo Sub-district demonstrates a clear understanding of the responsibilities, roles, and jurisdiction pertaining to the management of village funds, as outlined in compliance with Law No. 6/2014 on Villages. The legislation delineates the responsibilities, roles, and powers of village officials in their capacity as administrators of village finances, including but not limited to the village secretary, finance director, welfare director, and other relevant positions. According to [Setiawan et al. \(2017\)](#), it is imperative to have a comprehensive understanding of the responsibilities and roles of the village government in order to ensure the smooth administration of local funds. Furthermore, an annual evaluation is conducted to assess the management of village funds in Sinduharjo Sub-district. The assessment is conducted in conjunction with other financial resources within the village's fiscal framework. Furthermore, the review process is also conducted during the management of village funds, when the BPK is involved in rectifying and addressing instances of mismanagement directly. The evaluation has been implemented in adherence to the criteria outlined for the execution of the principle of accountability. The necessity of evaluation arises from its role as a measure of the extent to which the concept of accountability has been implemented ([Arfiansyah, 2020](#)).

Furthermore, the complete execution of the accountability principle in the administration of village funds in Sinduharjo Village has not been achieved due to the

absence of well-defined performance indicators. Performance measurements are essential as they function as criteria for evaluating community satisfaction (Fitri, 2015). Furthermore, several managerial activities experienced delays. The payment of village funding experienced delays due to the incomplete semesterly report, which serves as a mandatory document for the disbursement process. There were also instances of delays in the submission of disbursements for local funds. However, BPKal identified inconsistencies between the APBDes (Village Budget Plan) and the actual budget implementation, specifically in relation to the SDGs (Sustainable Development Goals) program. The presence of delays and discrepancies suggests a lack of adherence to the stipulations outlined in the relevant laws and regulations. The rule that was found to be in violation in this particular instance is Permendagri No. 20/2018, which pertains to the management of financial resources in rural areas. The Sinduharjo Village Government has yet to effectively follow the primary criteria for upholding the idea of accountability, which include ensuring performance responsibility by adhering to legal regulations. This aligns with a specific interpretation of accountability, which pertains to adherence to legal statutes and regulatory frameworks (BPK RI Annual Report, 2020).

**Principles of Legal Culture:** The application of legal culture ideas can be observed in the management of village funds in Sinduharjo Village. The management of village finances is supported by several regulatory frameworks, including Permendagri No. 20/2018 on Village Financial Management, PP No. 8/2016 on Village finances Sourced from the APBN, and the Minister of Finance Regulation (PMK) issued annually. Furthermore, the formulation of DPA (Data Protection Agreement), RKP (Risk Management Plan), and public policy documents adheres to the stipulations outlined in the relevant laws and regulations. One instance involves the annual production of an accountability report, as mandated by Sleman Regent Regulation No. 1 of 2021, which outlines the procedures for the allocation and determination of specific details pertaining to village funds. Furthermore, the timely implementation of the village RKP preparation, draft village rules pertaining to the APBDes, and village regulations has been observed. The village fund's expenditures and revenues, together with the values of fairness and equality, have been supported by comprehensive and reliable transaction documentation. The aforementioned facts are substantiated by the absence of any identified legal deficiencies in the administration of village funds within Sinduharjo Sub-district. This outcome may be attributed to the provision of support from both the village facilitator and the inspectorate. The aforementioned implementation aligns with the stipulations that underscore the need for responsible execution of state administration in accordance with prevailing legislation and public policy (BPK RI Annual Report, 2020).

**Principles of Fairness and Equality:** The demonstration of fairness and equity is exemplified through the establishment of high service standards in the administration of village money. In this particular scenario, the allocation of village finances in Sinduharjo Village is executed through the establishment of high-quality services that are customized to meet the demands of the local community, as well as comply with laws stipulated by the central government. An illustration can be seen in the reallocation of village funds for the



purpose of managing the COVID-19 pandemic. This demonstrates the provision of high-quality services that effectively address the requirements of the community by adhering to the recommendations outlined in regulatory frameworks. The present implementation aligns with the guidelines for implementing the principles of fairness and equality, as stipulated in Sleman Regent Regulation No. 23 of 2013. These guidelines emphasize that state administration should be conducted in adherence to quality service standards, while also considering the community's interests, input, and surrounding environment. The management of village funds in Sinduharjo Sub-district demonstrates a commitment to upholding the values of fairness and equality via endeavors to meet the community's needs and rights within the allocated budget. For instance, endeavors are undertaken to address the requirements of farmer collectives, including initiatives such as the advancement of irrigation systems, training programs for micro, small, and medium enterprises (MSMEs), instruction on fertilizer production, and guidance on chicken farming practices. Furthermore, there exists a realization of the requirements for transportation infrastructure, including the construction of roadways and the implementation of drainage systems. This aligns with the fundamental tenets of justice and equality, specifically by prioritizing the consideration of community interests and the provision of services based on principles of fairness and equality. According to [Kelvianto \(2018\)](#), it is imperative to ensure fair and equitable treatment of the community as a stakeholder. The implementation of this principle is vital in the management of village funds, as it serves as a means to ensure the equitable and transparent fulfillment of public interests, while also promoting equal treatment for all segments of society, without any form of discrimination ([Maulida et al., 2021](#)).

Amidst the COVID-19 epidemic, financial resources allocated to village funding were redirected towards initiatives aimed at managing the impact of the virus, including the implementation of the Basic Livelihood and Treatment (BLT) program. Consequently, the implementation of development and empowerment projects, which were initially designated as the primary objectives of village finances, remained incomplete. It is important to acknowledge that the allocation of village funds may not be sufficient to address all community demands. Before any recommendations or dreams for the fulfillment of community rights and needs can be considered, it is necessary to first align them with the current priority scale.

## **5. Conclusions, Limitations, and Suggestions**

Based on the findings derived from data analysis and the preceding discourse, it can be inferred that the tenets of effective public governance have predominantly been applied in the administration of village funds within Sinduharjo Village. The concepts that have been effectively applied encompass transparency and the cultivation of a legal culture. The administration of village finances has successfully adhered to the fundamental principles and standards for implementing the principle of transparency, which entails the supply of comprehensive and accessible information pertaining to the management of village funds. Furthermore, the administration of village funds is conducted in accordance with established legal procedures and the prevailing rule of law. However, it is worth noting that certain ideas, namely democracy, accountability, and fairness and equality, have yet to be fully realized in

practice. Hence, it is imperative for the local administration of Sinduharjo village to enhance the implementation of Good Governance Principles (GPG) that have not been fully utilized. One disadvantage of this study is that certain participants responded to interview questions in a regional language, specifically Javanese. Consequently, the researcher encountered challenges in comprehending the responses provided by the participants. It is imperative for researchers to establish a consensus regarding the utilization of the Indonesian language with the interview participants prior to conducting the interview. This research only limited to the management village funds, not covering all aspects of village finances such as the allocation of village funds and village original income so that future researcher should be expected to expand this research to include these two things. The two aspects of village finances are important because these become a part of the village financial management. The village financial management is solution to reach sustainable village development (Takarini and Mahanani, 2022).

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Table 1: Practical Implementation of GPG Principles

GPG Principles	Inf.	Practices
Democracy	D+	Community participation in musduk and musrenbangdes
		Networking of community aspirations through cooperation with BPKal
		Acknowledgement of differences of opinion between the kelurahan government and village communities regarding the utilization of village funds
	D-	No all elements of the community are involved in the musrenbangdes such as farmer groups
Transparency	T+	Representative community not yet representative due to space, time, and budget constraints
		The PKK as one of the community organizations is not involved in any activities related to family welfare in the kelurahan. In addition, the PKK center is only directly involved in the community during big events
Accountability	A+	Completeness and transparency of laws and regulations and public policies such as strategic plans, work programs, and budgets and their implementation. All of these are documented in the RPJMDes which is then conveyed to the community during musrenbangdes Pemerintah Kelurahan Sinduharjo transparency regarding the utilization of village funds through APBDes billboards
		Report and account for the use of village funds to the regent and the community through the installation of APBDes billboards
		APBDes information is uploaded to the kelurahan website and disseminated through WA groups of village institutions and during RT and

		RW forums
		Honest in presenting financial reports or accountability reports related to the utilization of village funds. This is evidenced by the absence of reports related to the misuse of village funds since the existence of these funds in 2014
		There are clear functions, duties, and authorities of village fund managers in accordance with Law No. 6/2014 on Villages.
		There is an annual evaluation of the management of village funds and other funds in village finances. Evaluations are also carried out in the process of managing village funds by the BPK by correcting or improving mismanagement practices
	A-	The government of Kelurahan Sinduharjo does not yet have clear performance measures in the management of village funds
		Preparation of was delayed because the preparation time was considered insufficient
		Delays in accountability at the end of the year because there are many other funds besides village funds that are managed
		Delays in the disbursement of village funds due to incomplete required documents such as semester reports
		Delay in submission disbursement village funds that exceeds the specified time limit
	Legal culture	Discrepancies APBDes with budget realization such as SDGs program
		The management of village funds refers to Permendagri No. 20/2018 on Village Financial Management, PP No.8/2016 on Village Funds sourced from the APBN and the Minister of Finance Regulation (PMK) that comes out every year
		Income and expenditure related to village funds are also equipped with valid and complete transaction evidence
		The preparation of the RKP kelurahan, draft village regulations related to APBDes, and village regulations, the Sinduharjo Kelurahan government completed in a timely manner in accordance with the provisions of applicable laws and regulations
		Income and expenditure related to village funds are accompanied by valid and complete transaction evidence
		The preparation of accountability reports on the use of village funds is in accordance with regulations, namely Sleman Regent Regulation No. 1 of 2021 concerning Procedures for the Distribution and Use of Village Funds
		Determination of Village Fund Details
		The Sinduharjo village government manages village funds safely and comfortably
Fairness and equality	FE+	There are quality service standards that are tailored to community needs and regulations. For example, services during COVID 19 diverted the use of village funds for handling COVID 19
	FE-	The Sinduharo Village Government admits that not all community needs have been met, especially when COVID 19 hit, where village funds were mostly used for handling COVID 19

Source: KNKG 2008; Notes: (+): Already fully implemented; (-): Not yet fully implemented.